CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS
ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITÉ

CAUT ACPU

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The future of university funding in Canada

by Philip Welch

There is no question that this country is currently experiencing a period of recession. Every other edition of the newspapers tells of further bankruptcies and/or tales of woe about the unemployment rate, now the highest since the depression of the 30's.

In such economic times, the natural reaction of the politicians in power is to endeavor to trim expenditures on operations where they estimate that such reductions will have least effect on national productivity and/or will be least costly in terms of public outcry and likely future votes.

It is unfortunately common for politicians to conclude that the nation's universities fit these criteria and they accordingly act to reduce university funding. If they would pause to examine the characteristics of those countries in relative economic good health — countries such as Japan, Sweden, and West Germany — they would find that these are not countries with great *natural* resources but countries which have exploited their *human* resources. Thus in comparison with Canada, these countries spend twice as much of their gross national product (GNP) on research and development.

Canadians, meanwhile, are experiencing internecine-government warfare over the funding of the universities in which both federal and provincial governments blame each other for any shortfall in university funding. Over the past five years, the provincial governments have allowed their share of university financial support to steadily diminish while that of the federal government has increased. The eventual response of the federal government, through Mr. McEachan's November budget, was to threaten drastic reduction in the federal contribution, without showing any direct concern as to whether the shortfall would be made up by the provinces.

A long-term solution

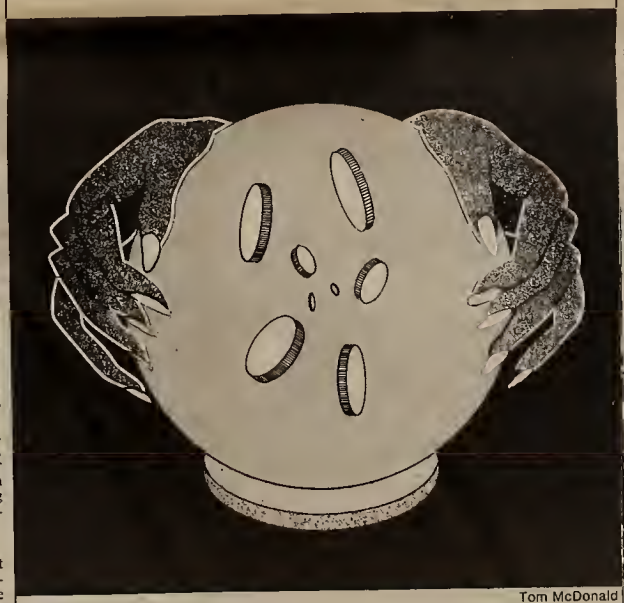
The chronic underfunding of the past five years has produced a gradual contraction of university finances such that the Breau commission — the parliamentary task force on the study of the Established Programmes Financing Legislation — which contained a Liberal majority, concluded that any further financial cuts to the university system would be to muscle and bone.

It is against this backdrop that I would now like to examine the future of core university funding in Canada.

The federal government apparently intends to continue the provincial fiscal transfers, as previously provided under Established Programmes Financing (EPF), perhaps for a further two years, probably with a 12 per cent inflationary increment. The government has made it clear that it would like the provinces to provide equal financial support for post-secondary education and with a similar increment. We should certainly support the federal views in this matter.

In this brief breathing period, we must strive to restructure the system of university financial support to one which is rational, responsible, and responsive. It is incumbent on all of us whose concern is with the universities to work toward the establishment of a system acceptable to both the federal and provincial governments and compatible with the needs of the universities.

If such a system cannot be devised in the time available to us, the federal government has threatened to unilaterally impose some scheme of their own devising. One possible contender for such a federal scheme is the ill-conceived weighted student voucher plan, touted through the office of the Minister for Employment and Immigration. I understand that that particular scheme has resulted in more hate-mail to the Minister's office than has been received for any other project. The reaction to this response, typical of the politician, has apparently been to conclude that the timing of the proposal was inappropriate. Hopefully, this idea will be one of those whose time will never come.



Tom McDonald

The proposal I personally favor is the establishment of a National Advisory Council. I cannot claim any originality for this suggestion, however, since the same proposal has been made in principle by both the Council of Ontario Universities and by the Social Science Federation of Canada.

Such a council should have responsibilities in the areas of research, but should not be designed to usurp the present financial and other responsibilities of the present National Research Granting Authorities.

The duties of the proposed Advisory Council would be:

- ☐To advise both the federal and provincial governments on overall policy and financial maintenance of universities and related research.
- ☐To act as a forum for the discussion and examination of any or all aspects of universities and university-based research.
- ☐To monitor such educational and research programs and policies.
- ☐To issue public reports on the subjects of its deliberations.

The makeup of the proposed council should be tripartite, with equal representation from the federal government, the various provincial governments, and the universities. The university representation should include appointees from administration, from faculty, and from the student body.

It may be useful to speculate on some of the possible useful activities of the proposed council. In general, one might reasonably hope for a broad mandate to study human resource development and for a broad interpretation of the function of university education as more than a training ground for the production of new specialists designed to fit neatly — and solely — into a circumscribed position in society. I see the council as monitoring both the total amount and the financial balance of university research funding; thus it should address those difficult questions of how much support is adequate or needful; what financial balance should be maintained between the natural and social sciences; what should be the role of provincial research support bodies; and what should be our national policy with regard to visa students. In the latter context, the recent report of the

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LETTERS LETTRES

Out of date

Newfoundlanders have long resented the view of Canada expressed in the phrase "from Vancouver to Halifax." St. John's is 500 miles to the east of Halifax, and such a phrase is either 40 years out of date or an unthinking slur to Newfoundland.

Now we read in the September *CAUT Bulletin*, from a visiting professor of Canadian Studies, that Canada has five regions: Quebec, the west, the Maritimes, the north and Ontario. Someone should inform Professor Conway that the Maritime Provinces plus Newfoundland make up the Atlantic Provinces, and that in this regard his "Canadian Studies" could be accused of being forty years out of date.

Professor Conway also shows a lack of awareness of the reality of Newfoundland in his comment that the "only non-indigenous nation in Canada is the Quebecois nation..." Since I am what the Newfoundlanders call a CFA (a "come from away", one who was not born here), and since I lived for several years in Quebec, perhaps I may be permitted to correct this quite mistaken notion by assuring Professor Conway that the only equivalent to Quebec in English Canada is Newfoundland.

Newfoundlanders have their own form of speech, the same kind of ancient settlement (close to 400 years) and the dialectal variation that goes with it, the same attachment to family and the tribe, the same sense of identity (e.g. the Newfy Clubs to be found in so many Canadian cities), the same richness of folksong and folklore, the same sense of survival in isolation, and the same ever-present undercurrent of nationalism and separatism (the Anti-Confederates had their way from 1867 to 1949 and are not dead yet!) If that is not a nation, in the sense intended by Professor Conway, then I wonder what is.

At the moment, with Newfoundland being treated as a colony over the off-shore resources issue (with the colonial power throwing its economic weight around to control the resource and keep it out of the hands of the natives), I feel I should point out to Professor Conway that there is enough resentful nationalism and angry separatism in Newfoundland without fueling the flames.

John Hewson
Department of Linguistics
Memorial University of Newfoundland

Joint ventures

In your *Bulletin* of October there was an article by Mr. Bob Thomson entitled "Canada's search for a Latin-America policy". Since he refers to my proposal for a "Canadian Overseas Investment Agency" (COIA) and seems somewhat to have misunderstood its purpose and setting, will you allow me space for a brief explanation?

In speaking of the Parliamentary Sub-Committee on Latin-America, Mr. Thomson says that "the dissident group of Conservative MP's, together with certain business interests in the Canadian Association for Latin America and the Caribbean (CALAC), seem to have been able to introduce that favourite stalking horse of Canadian exporters, government subsidies to allow Canadian industry to compete in international markets." By following this with a reference to my proposal, he appears to link it, and me, with the dissident group, with the views of the "business interests in CALAC," and with exports.

Let me first say that I gave evidence before the Sub-Committee as a whole, when I was questioned about COIA among other matters; that I had no contact with the Conservative group; that I have been out of touch with CALAC for many years and have no knowledge of their current policies or actions; and, above all, that COIA is concerned with investment and not with exports.

COIA is specifically directed at helping the smaller Canadian companies to become minority partners in joint ventures with similar companies in any developing country, not only in Latin America. The justification for this is simple. Developing countries need a growing industrial base as well as sound agriculture. Understandably, most indigenous industries in these countries are small. While they may make a good product, generally based on local raw materials, which suits the market, they often lack two essentials — up-to-date technology and methods, however simple, and management skills.

While these lacks can be met, up to a point, by licensing and management contracts, they have certain disadvantages; and by far the best way of helping small concerns is through a working partnership with a similar Canadian company which is more experienced in production techniques and management. Such joint ventures involve the Canadian taking a minority shareholding and, through this, injecting the required skills.

The smaller Canadian companies generally lack the resources to know about conditions and possibilities in the developing countries, make feasibility studies, and solve the financial and legal problems in setting up a joint venture. COIA is designed to help them through these steps. Finally, by COIA taking a very small equity in the joint venture, it assures the Canadian partner of support and advice if difficulties are later encountered.

The primary objective, therefore, of COIA is to help in developing the smaller indigenous industries of the developing countries which, as these grow beyond a purely agricultural economy, is the most effective way of promoting true development for the common man. Of course the partners must look for a profit, for if the venture is not viable, it will do no good for the country, let alone the partners.

This has nothing to do with the type of regime or the state of human rights in the host country. I am not speaking of large-scale enterprises, whether transnational or indigenous, which, in repressive regimes, are most likely to support the dominant elites and maintain the status quo. I am concerned only with the common man who, whatever the regime, must be desperately trying to earn a living and needs our help in so doing.

Michael Lubbock
Ottawa

Leaves little to lament

The lead article in your October issue freely accuses Canadians of racism and prejudice. It might be well to remind one and all that:

☐ Only about two percent of the variance in the occupational status of the male labour force in Canada can be explained by ethnic origin. This indicates an absolute minimum of discrimination on the basis of ethnicity.

☐ As of 1971, Canadians of Asiatic origin had higher average income than Canadians of British origin. As of 1971, Canadians of Italian origin had higher average income than Canadians of British origin. It may be, as the authors state, that: "The history of Canadian treatment of southern European and non-European immigrants is not a happy one." However, the data indicates that the present leaves little to lament so far as this is concerned.

☐ Immigrants of several ethnic origins have higher average statuses than do native

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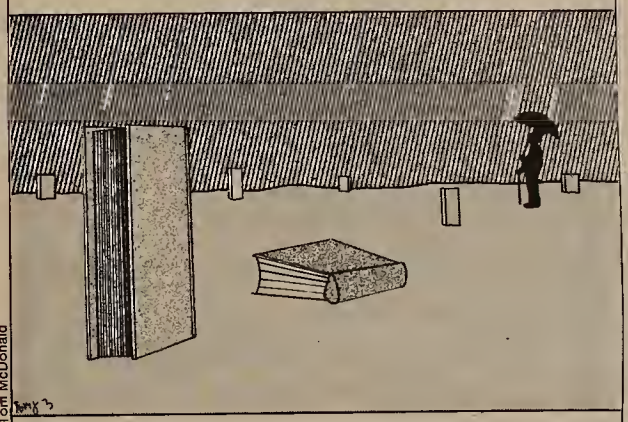
Commentary

Fine attire for the funeral

by Calvin A. Woodward



Tom McDonald

Things often have a way of becoming dressed in fine attire short days before their expiration.

I was reminded of that apparent paradox as I read Nathan M. Pusey's "personal report", *American Higher Education, 1945-1970*, on the magnificent growth of American higher education in the years since the last world war. Pusey does not close an eye to the darker side of events and trends in what he feels has been an "imperfectly interpreted period"; he was himself target of protestors and he was at the helm of Harvard when academia was roundly and vitally assaulted in turn by dissidents of the right and the left.

Still, he is most impressed by perceived gains and prospects. He notes, for example, that from 1940 to 1970 the number of colleges and universities in the United States grew from 1,750 to 2,850; that the number of faculty members rose from 132,000 to 500,000; and that the cost of operating the enterprise of higher education increased from $600 million to $24 billion. Pusey also shows how intellectual perspectives were widened and diversified, how institutes and centres devoted to specialized and integrated studies grew apace and how research and teaching became "world-wide." In these terms, there is no gainsaying the growth; Pusey says that the period was "one of such extensive and remarkable achievement as to entitle it to be considered one of the most creative our country has yet experienced."

Nonetheless, an appreciable number of academics think that higher education, as it has developed and exists, is in some essential way dying; most of us at least are aware that it is deeply troubled. We sense that the so-called "academic revolution" to which Christopher Jencks and David Reisman pointed more than a decade ago is not in hand. And, surely, a great many of us are inclined to agree with Alexander M. Bickel that the words "emergency" and "crisis" describe prevailing conditions in higher education "even if often in less obvious ways than before."

But we are sure neither of the basic reason for nor of the exact nature of the problem. Edward Shils, for example, has voiced primary concern for the politicalization of universities; Paul Seabury calls attention to the "quest for a zealous university"— for one actively responsive to the needs of society. These and other profound matters are involved in the protracted debate in the academic community over the purpose and goals of higher education.

We are also bothered by the more practical issues, like that of jobs for educated persons. The depression of the academic labour market persists and it is projected to be unabating; investigations by commissions and concerned scholars have merely produced proof of the dire need of jobs for educated persons. What this brings into question is the capacity of the university to contribute positively to the professional advancement of students. More seriously, it challenges its utility as a device for establishing equality of status.

Public interest has understandably been focused on the performance of the university in such critical areas of social responsibility. More professional constituents of higher education know that the purpose of the enterprise is at least equally clouded by certain internal realities. Many of us are disturbed by what we consider to be a significant depreciation in the quality of scholarship. We see levelling trends marking down the value of the faculty and student body of the university and affecting teaching and research alike.

But paramount concern is with the current state of knowledge, for that connects in a basic way to other faults and is itself a separate reality. Fundamentally, what has transpired under the scientific impulse and ethos is that accredited knowledge has become a peer-oriented resource, the prized capital of researchers, scholars, professions, institutes and schools of advanced study. With reference to this, Steven Muller's remarks are appropriate and succinct: advanced knowledge, he writes, "resembles a labyrinth still under construction."

The reason is twofold. There is first the inherently dynamic character of that goodly portion of advanced knowledge that is based on scientific discovery. The point hardly needs to be laboured, though to underscore it one has merely to quote some concluding remarks from an inventory of empirical findings about human behaviour, *Human Behaviour: An Inventory of Scientific Findings*, which was compiled and published in 1964. Editors of the volume ask readers to view the findings with "the willing suspension of disbelief." They readily admit that "if there is one thing certain about this set of findings, it is that it will be different a generation hence, just as it would have been a generation ago."

A second and closely related reason for the labyrinthine quality of advanced knowledge is that it is predominantly idiosyncratic and controversial. Indeed, to reflect on scholarship today is to find out how very far away we have moved, culturally and historically, from the Renaissance man and toward what Harold Cassidy calls the "cult of the expert." Increasingly, academic disciplines are becoming fragmented into small self-contained compartments — into "minispecialisms" to use Paul Barker's expressive term. Ever more typically, the concentrations of researchers bend toward eccentric and finely specific things; and scholars contemplate the meaning of minutae and indulge in esoteric interests. Knowledge not only keeps exploding but, like Yeat's falcon, it flies off aimless and heedless in endless directions.

What this means in terms of the production of knowledge that is useful, capable of being generally articulated and communicated to others can be inferred from critical observations Margaret Mead once made with reference to the discipline of anthropology. In no uncertain terms she denounced "the development of schools, sects which depend upon an esoteric language, hostility to other scholars, shibboleths, and idiosyncratic vocabulary and controversy, which effectively prevent contact with members of other sects within anthropology, and with members of other sciences."

So there is an incalculable and unarticulated sum of data and theory that is acknowledged to be tenuous and curiously idiosyncratic by founders, disciplines, other scientific and academic authorities. The implications of this quality of advanced knowledge are problematical and interpretive. From the perspective of university, the essential indication is that there is no "Pierian Spring" from which students can "drink deeply." In particular,

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Professor Woodward is with the Political Science Department at the University of New Brunswick.

THE UNIVERSITY OF ALBERTA

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LETTERS LETTRES

born Canadians. If one is desperate to find evidence of discrimination, as the authors seem to be, one might well conclude that there is discrimination against Canadians born in Canada.

R. Ogmundson,
Dept. of Sociology
University of Victoria

Taste deserves flogging

I am writing to you in connection with the exchange of letters by your readers published in the *CAUT Bulletin* as a reaction to Professor Schein's article "Red tape, rules and repression" (April 1982). I was really shocked by the letters of Professor Cantelon (29 (5): page 6) and Professor Lorch (29 (6): page 2) — not only by their total lack of understanding of what Soviet life is like but even more so by the pre-logical, visceral apologetic feelings of the authors towards the Soviet Union. They simply love it and cannot put up with the severe criticisms levelled at this self-proclaimed model for the future of all mankind.

They are, of course, entitled to their opinions and tastes: "Tastes should not be discussed," as the Romans used to put it. "But there are tastes that deserve flogging," as the Spaniards continue the Roman saying, since not all opinions and tastes are innocuous; therefore, I feel obliged to draw the attention of Canadian academics to the fact that Mr. Cantelon and Mr. Lorch have expressed their love and admiration for the bloodiest, most oppressive and aggressive regime that History has ever seen. They have the right to feel what they feel and say what they say, but it should be made clear that they are trying to defend a government and a state that far exceeds Nazi Germany in its cynicism, hypocrisy, cruelty and global control of its population — and is much more dangerous for the Western world.

What about those who do not immediately agree with my picture and are not ready to accept this hypothesis? How can a reasonably sceptical Western intellectual make up his mind and form his own balanced opinion concerning the USSR? I propose the following: try to answer the three questions that I formulate below; if you cannot, write to the Soviet authorities and ask for the explanation. These questions concern points which characterize the fundamental nature of a state and according to which, in my opinion, every state must be judged.

☐If the Soviet Union is not an enormous prison, then why is the Soviet government so reluctant to let unwanted people go? About half a million Jews, thousands upon thousands of ethnic Germans and Armenians are fighting for their right to emigrate at this very moment. Why not let them out right away? Why should Andrei Sakharov, the world-famous physicist and Nobel prize winner, have to go on a hunger strike to obtain permission for his daughter-in-law to join her husband in the USA? Why are the renowned chess champion Boris Gulko and his wife (they also have a 5-year-old son) on a hunger strike right now — after years of refusals? Why the hundreds of thousands of split families — one half in the West, the other half in the USSR, with no hope for the aging parents to see their children? Where in this world has one seen any government, except the Communists, which keeps its own citizens at home under duress?

☐Why are there so many (several thousand) intellectuals, including eminent scientists and writers, in jail in the USSR? Orlov, Bolonkin, Velikanova, Nekipelov, Shcharansky, Koryagin ... the list is long. Why? Are all Soviet scientists born criminals? Why, for instance, the arrests this summer of the poetesses Krakhmalnikova and Ratushinskaya, of the famous movie director Paradzhanov, and of the writer Borodin? Why, when Soviet law guarantees the freedom of conscience and religion, are there thousands of believers in Soviet camps and why do the Soviet postal authorities (registered with the International Postal Union) forbid the mailing of religious literature? (There has been a new development lately — new instructions have been issued, according to which no books of any kind may be sent abroad without official permission and certain kinds of books may not be sent abroad at all.) Why all this incredible and unheard-of cultural and spiritual oppression?

☐Why are the Soviets bombing Afghan villages, killing women and children, using booby-traps and poisoned candy? What are they looking for in the Hindukush Mountains? What about the case of invaded Czechoslovakia or oppressed Poland? ("Solidarity" included 10 million people, "Rural Solidarity" about three million; the whole population of Poland is 35 million, of which about 17 million constitute the socially active part. The question is how then could "Solidarity" be outlawed? By whom, if the overwhelming majority of Poles are "Solidarity" members?)

For those who are interested in more information about the Soviet Union: read the review *Russia* (Chalidze Publications, 505 Eighth Avenue, New York, N.Y., 10018, USA) and write to its Editorial Board for any data and facts.

Igor Mel'čuk
Department of Linguistics
University of Montreal

Never Never Land

We quite enjoyed J.F. Conway's article which attracted the spleen of Professors Smith and Suedfeld in your December issue. Dr. Conway summarized quite neatly many of the background values and attitudes which we criticized in our own article ("Foreign students: the numbers game" October 1982 issue), and which from their different perspectives Professors Smith and Suedfeld cogently illustrate.

Dr. Conway's reply to their letters is again right to the point. But we wonder at Professor Suedfeld's reference to "a well established...Socialist party." What socialist party? Is Professor Suedfeld offering us trips to Never Never Land as an alternative to his scorned journeys to the past?

Kass Sunderji and George Tillman
Canadian Bureau for International Education

Le docteur Panglos au Canada

Dans l'édition du mois de septembre 1982 du *Bulletin* de l'ACPU, le Commissaire aux Langues officielles, M. Max Yalden, offre quelques suggestions aux dirigeants universitaires afin qu'ils contribuent à l'apostolat du bilinguisme officiel au Canada. Ayant souvent eu recours, en vain, au Bureau des Langues officielles lorsque j'étais encore étudiant je me sens en droit de faire quelques commentaires sur les propositions de M. Yalden, à la lumière de ma récente expérience dans l'une des rares institutions bilingues du savoir au Canada, l'Université d'Ottawa.

Pour le bénéfice des lecteurs qui n'auraient pas vu le texte de M. Yalden parce que celui-ci était uniquement en anglais, voici quelles étaient ses quatre suggestions majeures: (a) imposer pour l'admission à l'université que des cours de langue seconde aient été pris au secondaire; (b) exiger, la *connaissance* d'une langue seconde pour l'obtention du diplôme; (c) offrir en français des cours de sciences, d'humanités, de sciences sociales dans les universités anglophones et éventuellement vice-versa; (d) réclamer des fonds pour des initiatives nouvelles de ce type.

Il me semble que M. Yalden, après M. Spicer, est le nouveau docteur Panglos du monde moderne. Car enfin, donner pour exemple les cours de sciences religieuses offerts en français à l'Université de Toronto est très joli, mais peut-être eût-il été préférable de jeter un coup d'oeil de l'autre côté du canal Rideau pour voir ce qui se passe dans l'Université bilingue d'Ottawa. Il eût tout d'abord remarqué qu'on y décerne encore la permanence à des professeurs unilingues; il eût été assourdi par les discussions sans fins qui font rage à tous les niveaux, Sénat, Facultés, départements quant à savoir si les exigences linguistiques devraient être plus ou *moins* sévères. Il constaterait que ces exigences sont totalement

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University of Saskatchewan

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The University of Saskatchewan is seeking a Director and three full-time faculty for the Centre for the Study of Co-operatives.

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3. To undertake research of particular interest and relevance to co-operatives and to make available the results of such research by publication.
4. To undertake research concerning legislation governing co-operatives and credit unions.

The duties of the Director will, in general, involve overseeing the activities and development of the Centre in consultation with its Management Advisory Board. The Board consists of representatives of the University of Saskatchewan, the Minister of Co-operation and Co-operative Development for the Province, the Saskatchewan Wheat Pool, Federated Co-operatives Ltd., the Saskatchewan Co-operative Credit Society Ltd. and the Co-operative College of Canada. Responsibilities may also include some teaching duties in an appropriate faculty. The three academic appointees will be expected to teach one and one-half courses on co-operatives in an appropriate faculty and will spend the rest of their time on research.

Each of the appointees must have expertise in some aspect of co-operative studies and possess academic qualifications suitable for appointment to one or other of the following faculties: Law, Agricultural Economics, Commerce, Education, or to a discipline in the College of Arts and Science such as Economics and Political Science, Sociology, Psychology, History or Philosophy.

All positions are tenure-track and will be effective July 1, 1983, or sooner. Depending on qualifications, appointments will be made at the level of Assistant Professor, Associate Professor, or Professor. 1982-83 salary floors for Assistant, Associate and Professor ranks are $26,907, $35,007 and $45,157 respectively.

Applications, together with curriculum vitae and the names of two or three referees who may be approached confidentially, are to be sent to the Centre's Acting Director:

Professor Roger Carter
College of Law
University of Saskatchewan
SASKATOON, Saskatchewan
S7N 0W0

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Freedom of information legislation and the university community

by Donald C. Savage

This paper deals with the lobbying activities of the Canadian university community, chiefly, although not exclusively, at the federal level. I recognize that in recent years the chief lobbying agent for such legislation has been the Canadian Bar Association and that many organizations including the Canadian Association of University Teachers, the Social Science Federation and others have pooled their resources in the umbrella organization known as ACCESS. Nevertheless, there is a distinct university interest.

A number of Canadian faculty members, such as Donald Rowat at Carleton, John McCamus at York, and David Flaherty at the University of Western Ontario, have taken a very active role in the discussion of freedom of information legislation in this country. The draft legislation proposed by the Canadian Bar Association was authored by another academic, T. Murray Rankin at the University of Victoria. However, this paper deals not with the work of these academic specialists, which has been very important, but with the response of organized groups within the university to the question of freedom of information legislation.

This was slow to develop. A proposal for more open access to government documents was presented to the House of Commons by Gerald Baldwin in 1969. After repeated efforts to have the issue debated, the matter was subsequently referred to the Committee on Regulations and other Statutory Instruments of the House of Commons for consideration. It held hearings in 1975 and 1976.

In February 1976, Parliament approved the recommendation of the Committee favouring the implementation of freedom of information legislation. The government responded with a green paper in June 1977. The meagreness of that green paper provoked many organizations, including the CAUT, to protest and to suggest more wide-ranging legislation.

In January 1978, the CAUT submitted a detailed memorandum to the federal government. No legislation was, however, passed by the Liberal government.

The Conservative government of Mr. Clark introduced legislation which was much more sweeping than the previous government had been prepared to accept. In particular, it accepted the principle of judicial review to determine whether or not documents fell within prohibited categories. Walter Baker was in charge of this legislation. Various university groups such as the CAUT, the Social Science Federation and others acclaimed the legislation, suggested that there were still too many restrictions, and made recommendations to deal with specific access problems for scholars.

Prof. Flaherty urged the CAUT, the Social Science Federation and other groups not to quibble too much about the legislation since the Conservatives appeared to be favourable to the general principles favoured by the organizations but had a rather tenuous grip on power. This turned out to be prescient since the Conservative government fell before its legislation passed.

The new Liberal government introduced essentially the same legislation but seemed gradually to retreat, using the opposition of some of the provincial attorneys-general as an excuse. The governments of Mr. Trudeau have always seemed obsessively concerned with secrecy and with the concomitant art of news management. The Bar Association, ACCESS, CAUT, the Social Science Federation and others protested vigorously. The CAUT annual meeting in May 1982 sent a petition signed by the faculty representatives of most Canadian universities. ACCESS held a highly successful press conference.

The government then announced that it would bring forward its legislation. It agreed to accept the principle of judicial review except in the case of cabinet documents. The legislation was passed in the last session of Parliament but will not be implemented until April, 1983.

Why have university organizations been concerned and what have they pressed for? In CAUT the concern has three origins. CAUT has long attempted to persuade the universities themselves to be open communities. Over the years it has favoured open meetings of senates and boards of governors, and the publication of agendas, minutes and the like. It has urged the signing of information articles in collective agreements to guarantee these matters as legal rights as well as to ensure that in the grievance and arbitration procedure all evidence, whether written or oral, is available to the grievor.

There has been considerable progress in this area, although the universities as a group still have a way to go. All too frequently universities expect their information officers to protect information rather than to divulge it, while administrators and faculty members are just as prone as anyone else to the temptation to exercise power in secret. Since CAUT believed that universities should operate in an open manner, it naturally considered that other parts of the public and para-public service could do so as well.

CAUT is also concerned that its members have access to the data gathered by government for the purposes of research, particularly for independent research. Frequently, data collected by government is virtually the only source of information for particular forms of research, especially in the social sciences. Governments naturally prefer directed research or contract research since they maintain a tighter control. But independent research is, in fact, a necessary countervailing device to ensure that views other than those of officialdom are available to Parliament and to the general public.

It is important for the functioning of a liberal democracy that independent researchers have a capability to engage in meaningful research based on governmental data. Furthermore, if all contract research becomes open as a consequence of the legislation, it will subject that research to *de facto peer review. There has always been a* suspicion in the community that some of this research was not intended to explore a problem but to sustain the views of particular officials or ministers.

This concern about research also includes a special interest in the preservation of the archives — a matter of particular importance to historians. Freedom of information legislation must be coupled with responsible policies concerning the transfer of the files to the archives. We must also ensure that the legislation or the regulations do not inadvertently close files that are already open or impose charges where the service has been free. This was the basis of representations made to the Conservative government by the Canadian Historical Association and supported by the CAUT and the Social Science Federation.

The linkage of freedom of information with privacy legislation might also cause other research problems. This was particularly evident to the Social Science Federation which was concerned that surveys might be rendered impossible or that social scientists might be denied access to files for aggregated research on the grounds that the files were individually identifiable even if the individuals would not be identified in the research report. The Federation made a submission to Parliament in this regard and was supported by the CAUT.

Finally, CAUT has been anxious to increase the openness of government in areas of particular concern to the university community — federal/provincial relations, the role of the RCMP on the campus, the availability of labour statistics from the Pay Research Bureau, immigration restrictions and the like. This means that CAUT shares the general concern for openness but must focus on particular aspects of the legislation.

This is especially important in the area of federal/provincial relations. There has certainly been a tendency in government to

Dr. Savage is Executive Secretary of the CAUT.

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LETTERS LETTRES

hétérogènes de faculté en faculté, (par exemple les médecins, ces humbles serviteurs de la population locale, en sont complètement exemptés) et que ceci provoque non pas moins de tensions, comme le croit M. Yalden, mais davantage de frictions puisque chaque département craint de perdre ses derniers étudiants au profit des autres facultés ou des autres universités.

L'idéal, me répondrait-on alors, serait que toutes les facultés de toutes les universités aient les mêmes exigences linguistiques. Mais pourquoi un gouvernement provincial, car l'éducation malgré la nouvelle constitution reste encore au domaine de juridiction provincial, risquerait-il de perdre des votes en imposant des mesures qui pourraient être impopulaires?

Compter sur le système universitaire pour bilinguiser l'élite de la population est parfaitement utopique. Dans mon département, il est *rarissime* de voir un étudiant anglophone dans un cours donné en français. Pourtant, ces étudiants sont motivés puisqu'ils auraient pu s'inscrire dans un programme équivalent à l'université Carleton, de l'autre côté de la ville, où aucun test de langue seconde n'est exigé pour l'obtention de leur diplôme, contrairement à ce qui est requis dans notre faculté. Inutile de préciser que les cours en anglais sont bondés d'étudiants francophones. Je dois ajouter que je n'ai jamais vu de fonctionnaire fédéral anglophone suivant un de mes cours en français. Evidemment, ils préfèrent s'immerger sur les rives de la Seine ou sur la Côte d'Azur. D'autres exemples pourraient assombrir la lanterne de notre bon Panglos.

Ceci n'est pas un reproche que j'adresse à M. Yalden. Comme le sait chaque étudiant universitaire franco-ontarien qui a fait application pour l'obtention d'une bourse pour des études en anglais, le Secrétariat d'Etat fédéral n'a aucun contrôle sur les fonds qu'il distribue généreusement aux provinces. Ainsi l'Ontario peut décréter que toutes les bourses iront aux Ontariens qui veulent apprendre le français ou que l'argent pour le bilinguisme servira à construire des routes plutôt qu'à renflouer la bibliothèque *bilingue* d'une université locale.

Alors que peut faire le gouvernement fédéral pour la promotion du bilinguisme? Lors du passage de la Loi sur les Langues officielles, il aurait pu faire quelque chose qui ne lui aurait pas coûté un sou! Il aurait pu imposer des quotas de plus en plus sévères sur le pourcentage de fonctionnaires unilingues nouvellement engagés et aurait pu faire de même avec toutes les institutions para-publiques (Air Canada) ou d'intérêt public (Bell Canada). Avec cet avertissement qui aurait duré quinze ans, il me semble que personne n'aurait trouvé inéquitable aujourd'hui que 100 pourcent du personnel engagé par le gouvernement soit bilingue. Si les étudiants et leurs parents savent que le plus gros employeur de la nation est totatement converti au bilinguisme, il ne fait aucun doute qu'ils supplieront les universités d'offrir des cours pratiques de langue seconde. On pourrait même en profiter pour offrir des cours pratiques de langue maternelle.

Si le gouvernement fédéral n'a pas le courage d'aller jusqu'au bout de sa politique du bilinguisme, il ne peut exiger des provinces ou des présidents d'université qu'ils soient plus courageux que lui.

Marc Lavoie
Université d'Ottawa

Travesty

The December issue of the *CAUT Bulletin* has three items of interest.

In reference to the recent CMEC conference on post secondary education is an item by Richard Bellaire "Faculty and students walk out on speaker" and an item in "A Lobbyist's Notebook" by Ron Levesque on the address by Dr. Roget Gaudry which produced the walkout. Finally, there is an article by Michiel Horn, "Academic freedom and the Canadian professor."

Richard Bellaire and others have stated that faculty members had to walk out of Dr. Gaudry's address because he expressed views with which they disagreed but had no chance to refute. In addition, because the conference was pre-planned it was essential that they walk out.

Professor Horn argues strongly for academic freedom one aspect of which he says is "...to express oneself on matters of curriculum, academic standards, university governance and the like." Dr. Gaudry, a distinguished academic, surely not too tainted by administrative appointments, expressed himself on such matters. Some champions of academic freedom could not even bear to hear him.

What a travesty!

W.C. Lorimer,
Chairman,
Universities Grants Commission,
Manitoba

Richard Bellaire replies:

Since the CAUT has received a number of letters concerning the walkout at the Council of Ministers meeting, it appears necessary to provide some background details.

The students and faculty did not walk out on Dr. Gaudry because of what he was saying. Many of the other speakers at the conference expressed ideas similar to those of Dr. Gaudry. The CAUT was not attempting to censure Dr. Gaudry or deny him the right to state his views on higher education.

I was involved in the planning of the conference as a member of the Advisory Committee (a group representing some ten organizations concerned with higher education such as the AUCC, CFS, etc). In the planning sessions, the CAUT representatives indicated that, if controversial items such as tenure, faculty salaries or academic freedom were to be discussed, the Association wanted a forum which allowed for detailed response. We made it clear that we did not wish to attend a meeting where we would be told, without an opportunity for debate, that the problems of the universities could be solved by getting rid of faculty and/or tenure.

On the question of the dinner speaker, the CAUT and the other organizations had been lead to believe that the speaker was to be a major international educator — the names mentioned were Father Hesberg of Notre Dame or the president of a British University. The CAUT was unaware of Dr. Gaudry's role until the final agenda was sent to the delegates. When faced with Dr. Gaudry's speech, transcripts of which were handed out about an hour in advance, the students and faculty delegates were faced with the question of how to respond. The speech was to start at 9:00 p.m. and there were no sessions scheduled after the speech. The next day's agenda offered no room to discuss the issues raised by Dr. Gaudry. In fact, Dr. Levesque asked Dr. Lucien Perras to alter the next day's agenda in order to debate these important issues.

Dr. Gaudry's views are not unknown; the CAUT would welcome a real and not a contrived dialogue on these issues. Why did the conference organizers deny that the issues of tenure and academic freedom were more than of peripheral interest? Several officials admitted that it had been a mistake not to provide for a discussion period.

In the regular sessions where some of the issues relating to tenure, academic freedom, etc., were discussed and where we were given some opportunity to state our views, there were no problems and no walk-outs, since debate was possible.

One final point must be made concerning the rumour that the walk-out was planned even before the conference. As one who had to run around the dining-room coordinating the walk-out, I can say flatly that the idea for it arose only after copies of Dr. Gaudry's speech were made available, an hour before the speech was presented.

International Defence and Aid Fund for Southern Africa (Canada)

The Canadian Committee of the International Defence and Aid Fund for Southern Africa is sponsoring a seminar in **Halifax on March 4 and 5, 1983.** The theme of the seminar will be People and Development in Central and Southern Africa. This seminar will have special interest to members of the legal, educational and health care professions in Canada. Confirmed speakers to date are: The Hon. Mr. Justice T.R. Berger, and Professor Robert Martin, University of Western Ontario. Other speakers and resource people will be announced as they are confirmed.

For further information please contact the national office of IDAFSA (Canada) or contact the IDAFSA Halifax Committee, c/o International Education Centre, St. Mary's University, Halifax, Nova Scotia.

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treat this in the same manner as foreign relations. Perhaps this indicates the mood of the Canadian confederation. Yet it should be noted that the United States legislation contains no such restrictions. Federal/provincial relations in the area of established programmes financing are crucial to the future of the universities, and it is simply perverse to suggest that particular restrictions should be imposed in this area.

Other pieces of legislation are important to the university community as well. The CAUT made recommendations to the McDonald Commission urging that a quasi-judicial tribunal be established to hear appeals from universities when academics are refused entry by the government. Previously, the CAUT had recommended to the Mackenzie Commission in 1969 that such a tribunal be available for civil servants and others charged with being a risk to national security. The Commission accepted this point of view and the CAUT urged the Solicitor-General to implement this part of the report. This should be part of the legislative package to create the new federal security force which is expected in the near future.

Openness also requires extensive revision of the Official Secrets Act, and CAUT supported the brief of the Canadian Civil Liberties Association in this regard. It also requires something similar to the United States provision for the prior publication of regulations before they become law.

All this suggests that there is still much to be done. The passage of federal legislation has brought considerable pressure to bear on those provinces which have no legislation such as Ontario or with inadequate laws such as Nova Scotia. New Brunswick has reasonable legislation while Quebec has recently approved the most effective provincial legislative package in the country. Legislation is promised by the new NDP government in Manitoba. ACCESS has formed an Ontario branch. The Ontario Confederation of University Faculty Associations has agreed to belong. It would be useful if similar bodies could be formed in other provinces.

The federal legislation requires extensive regulations. This remains an important area for lobbying activity. The act itself requires further amendment to bring it closer to the ideal. In particular, the exclusion of cabinet documents from judicial review must be ended. It is important that the opposition parties remain committed to such changes. Whether they take power or not, they can still ensure that the question remains one in the public domain.

This brings the question back to the universities themselves. Can we really lobby with effectiveness in this area if we do not practice what we preach? It should not be necessary to impose freedom of information legislation on the universities since we should do it ourselves. We must ensure that our governance is truly open and we must not shirk the difficult problems.

The most difficult of these is the question of the secrecy of peer review for such matters as tenure, promotion, and dismissal. CAUT believes that in all such circumstances the individual affected should have the complete file of information used by the university administration including the names and reports of referees. This position was adopted after long and difficult debate within CAUT. But in the end it seemed to the majority that these decisions were of such crucial importance to the lives of individuals that they could not be turned out of their posts by anonymous denunciation.

This is also true of the work of the federal granting agencies since it is clear that in some circumstances failure to secure grants is tantamount to a sentence of dismissal. It is true, for instance, that the Social Sciences and Humanities Research Council provides the individual with a copy of assessments with all identifying sections removed. But it is clear that in some areas it is possible to choose referees who share particular likes and dislikes. Thus it is important to know who they are.

When the Social Sciences and Humanities Research Council and the Natural Sciences and Engineering Research Council requested an exemption from the parliamentary committee, the CAUT Board opposed this. I suspect that the references would not dry up with such openness if the Councils requested fewer of them and paid for them. Rene Levesque, on behalf of NSERC, made the point that writing references was an additional chore for professors, unlike the provision of student evaluations which, he agreed, was part of their contract and could be made public.

Openness is a state of mind — a willingness to live in a world with bumps and rocky moments and to live those moments, as well as the better ones, in public. In the case of universities it should be part of the commitment to debate our tasks, our mandates, our views anywhere, any time. The Jesuits had that vision a long time ago. The universities should now maintain it.

Sessionals treated as "second-class citizens" studies show

by Tim Barton

The past decade of government underfunding has forced university administrations to adopt hiring practises which are designed to promote "budget flexibility". As a result, universities are often reluctant to make long-term commitments to young academics who have just entered the system.

It is the belief of the CAUT that unless there is a re-direction of government policy the best young Canadian scholars will be driven into other fields and those who are currently moving up through the academic system will also be lost.

In September of last year, representatives from CAUT submitted a brief to the federal Commission of Inquiry into Part-time Work which described the conditions of employment which face large numbers of those academics who are currently trapped in non-tenure track, limited-term appointments.

Valuable information for this brief was obtained from the studies prepared by the Faculty Associations at Brock University and the Universities of Toronto, Manitoba, Regina and Calgary. The results presented in the study of the Faculty Association at the University of Calgary (TUCFA) act to pinpoint the characteristics and problems which face the majority of these academics across the country.

At the University of Calgary, the working terms of sessional appointees are outlined in the Agreement to Bargain Collectively which states that sessional teaching faculty and sessional non-teaching Board appointees may teach a whole course load or perform full-time duties provided that an individual's term of appointment is not for more than nine months. This contrasts with the definition provided at some other institutions where a limited term appointment carries less than a full load.

All of these positions, however, provide no guarantee of renewal beyond a terminal date. In many cases, there are explicit prohibitions against renewing non-tenure track, limited term positions more than a certain number of times or at all. Because of the short-term nature of these positions, it is understandable that one of the most common complaints is that of employment insecurity. The 1981 TUCFA study indicates that only 7.1 percent of the sessionals who responded had ever been promised a regular position should one occur.

Both the 1981 study and an earlier study conducted by TUCFA in 1972 also provide evidence that the majority of these appointees are seeking a regular faculty position. In the earlier study it was noted that many sessionals saw a part-time appointment as a first step towards this goal. As well, 64.2 percent of the respondents to the 1981 study indicated that they had only accepted a full-time sessional because a regular appointment was not available.

This perception of a limited term appointment as a "foot in the door" was also evident in the results obtained by several other Faculty Associations. Unfortunately, both the TUCFA studies and those conducted by other Faculty Associations also show that their chances of achieving this goal were slim. For example, the 1972 TUCFA study found that only one out of twenty-two sessionals was successful in obtaining a regular appointment.

The 1981 TUCFA study produced further results which were mirrored in several of the other Faculty Associations studies. First, it was discovered that the group in question is largely made up of young academics with over half being between twenty-five and thirty-five years of age. Second, the male/female ratio in this group is quite different from that which exists amongst regular faculty members. While only 15 percent of regular faculty positions are occupied by women, women held almost half (45.2 percent) of the sessional positions.

Third, the TUCFA study uncovered a great deal of evidence which indicates that it is a shortage of funding rather than a shortage of academic experience and qualifications that is keeping this group from tenured or tenure-track appointments. It was found that 40 percent of the applicants had obtained their PhD or equivalent and a further 42.5 percent had achieved their Masters or equivalent. It is interesting to note that three-quarters of the respondents had graduated with their highest degree from a Canadian university.

The study also produced data which indicated that many of these individuals had been completing successful research projects. Approximately one-third of all respondents had published at least one article in a non-referred journal. An even larger percentage (42.9) had published at least one in a referred journal. The study also noted that 14 percent had written at least one book with one individual having written five. A further 40 percent had presented at least one paper at an academic conference.

The respondents also indicated that they had accumulated a considerable amount of related work experience both in the university environment (where only 7.1 percent did not have any previous full-time university experience) or in related full-time work outside the university (where 59.5 percent had at least one year of experience). As well, 28.6 percent of the respondents were involved with administrative work and approximately three-quarters (73.2 percent) attended Departmental meetings.

The 1981 TUCFA study found that only 9.5 percent of the respondents had been receiving regular annual increments. As well, it discovered that almost three-quarters (71.4 percent) had not received any increase in salary since their initial appointment at the University of Calgary.

A further source of frustration resulted from the nature of the teaching load they were given. Only 4.9 percent of the respondents were allowed to supervise graduate students. In addition, the study concluded that the inequities in pay which were observed were more likely to be the result of differences in departmental influence with the administration than differences in individual merit or experience. Further, the study concluded that this group received no benefits (including no vacation pay) and no access to research funds.

Among the quotes of sessionals contained in the 1981 study was the statement that "As sessionals, we're by definition second-class citizens."

In order to guarantee that sessional appointees enjoy in future the same rights and privileges as other members of the academic community, TUCFA recommended that full-time sessionals be eligible to receive research grants and all the fringe benefits available to faculty members holding regular positions. Furthermore, the study recommended that the administration be required to notify sessionals as to whether their contracts were going to be renewed before their current contracts expired.

Furthermore, the study concluded that a fair salary differential should be put in place which more closely takes into account the qualifications of the individual concerned. Finally, the study recommended that all sessionals with terminal degrees should be given a regular (limited term) appointment if available, or priority when the next vacancy occurred.

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undergraduates, who mostly are transients in the bewildering world of modern scholarship, can gain from their university education scarcely more than a "little learning."

What Alexander Pope was referring to, of course, was not a condition of knowledge but rather a state of mind. His warning was directed to dilettantes and other dabblers in the educated arts. But what he did not consider in his "An Essay in Criticisms" is that accredited knowledge itself could be innately superficial; that educated intelligence borne of it would logically and naturally be incomplete. That is what we have been disposed to overlook in our great concern for the rising number of pseudo-intellectuals at university. Our inclination has been to recognize the self-made ones of the kind scored by Pope; what we have failed to see as clearly is the reality and effect of intellectual shortcomings of our own manufacture.

It is in this area of our intellectual workings with students that there exists an integral disorder which, above all those apparent in higher education today, poses the main threat to the viability of university.

What we urgently need to confront is that which broadly may be at stake in the current crisis: the authentic existence of the university and its efficacy as, in the words of Karl Jaspers, "the corporate realization of man's basic determination to know."

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NOTES FROM WASHINGTON

by E. Patrick McQuaid

When word got out last year that head hucksters at Harvard University's Kennedy School of Government were laying plans to drop "Kennedy" from the letterhead in an effort to shake down potential benefactors of a conservative Republican bent, Alfred Vellucci, the feisty off-again, on-again Mayor of Cambridge and career City Council member, made a stink.

Mr. Vellucci threatened to change the name of Harvard Square to Kennedy Square if the graduate school did not back-off. It played the local papers as light entertainment, generating a chuckle or two over inferior sherry at the faculty club. But surprise of all surprises, last spring the signs along Boylston Street, which runs past the government school and empties into Massachusetts Avenue to form Harvard Square, were replaced with markers reading "John F. Kennedy Street." The cafe owners are miffed. The menus and napkins were sent back to the printers for alterations and most of the business listings now have the new address with a "formerly Boylston Street" appendixed.

"The Square" is still called Harvard, and by any other name it would still be Harvard Square. The Paris travel magazine *Grands Reportages* recently observed that The Square "c'est en quelque sorte un quartier Latin." Illustrated with shots of students lounging by the river, or at sidewalk cafes, the piece has managed to capture that particular flavor along the left bank of the Charles. The coffeehouses, wateringholes, and cloistered, ivied halls of Harvard are home to an endless traffic jam of street-singers, preachers, pamphleteers, panhandlers, jugglers, fire-eaters, and chess-masters ("Play chess with a Master, $1 donation"). During winter the sideshows move underground into the subway waiting station; come spring, like perennials, they surface again. At twilight The Square is all one carnival, offering Mao to Mozart.

The Harvard Class of '82, and most likely the '83 crop, will have memories of The Square unlike those of other graduates. Since 1979, extension of the subway, for long the last stop on the Boston Red Line, has been under construction with most of the street ripped up. A huge, gaping hole greeted visitors and graduates for commencement exercises in June, forcing them to traverse temporary bridges to reach Harvard Yard. The transit authority, which promised to have the hole paved over in time for commencement but was set back by an unseasonal April blizzard, agreed to suspend work during graduation activities.

Dead-center at Harvard Street sits The Kiosk. Officially the Out-of-Town newsstand, it too has had to adapt to life in a hardhat zone. The stand now faces a different direction from pre-construction days, but maintains its singular address: Zero Harvard Square. Obtainable here are the obscure and far-away. You can stroll in and pick up the latest *Times* (New York, London, Anchorage, Los Angeles), *The Post* (Houston, Washington, Jerusalem), *The Chronicle* (San Francisco, Cambridge, of Higher Education), *The Bulletin* (Honolulu, of Atomic Scientists, but not, alas, of the Canadian Association of University Teachers), *The Tribune* (Chicago, Tampa, Connacht) and any variety of *Globes, Heralds, Gazettes*, and *Suns*.

Massachusetts Avenue is suitably named. It stretches from Boston's furthest suburbs, serves as the main thoroughfare through Cambridge, crosses the Charles and into Boston's fashionable Back Bay, and cuts through the poorer Roxbury neighborhood. Even the casual visitor strolling in either direction along Mass Ave. will see an equation between the degree of surliness among shopkeepers, clerks, and waiters and their proximity to Harvard Square.

There is no MIT Square, but two intersections of culture and commerce serve the city's other university body fairly. Inman Square has acquired a reputation for its jazz clubs, which draw top talent ranging from pop to bebop. Central Square is your standard fare of hardware shops, coffee counters, florists, a post office and City Hall.

Equidistant to Harvard and MIT sits the centre of all intellectual activity, a public house called The Plough and Stars, a favored gathering spot for poets, student-poets, journalists, student-journalists, artists, student-artists, jazz enthusiasts and higher education writers. Its large clientele consists mainly of regulars, largely composed of local professors, creative-writing instructors, and the like. An occasional dean or higher-up drifts in now and then. The Plough has just that combination of qualities — atmosphere, grained woodwork, and soft, creamy draught stout — to make, what George Orwell called, his "ideal pub."

Foreign academics frequently wash up here. An unusual concentration of Oxbridges work both sides of the bar, which is predominantly Irish with a splash of Orange. Joyce is popular reading and Whitehead has a strong following. But Wittgenstein is clearly the most popular philosopher at the Plough, though not as solid in some corners, where they drink in Nietzsche with their bitters. The American literary journal, *Ploughshares* had its humble origins here and a popular rock number, "Mass Ave," was reportedly composed at a corner table under a quote from William Blake and a postcard portrait of Dylan Thomas.

Just recently the Cambridge City Council, the same that approved the change of name at Kennedy, formerly Boylston Street, gave a sympathetic ear to an American Indian named Fox Tree who asked that the sacred River Charles be re-named the Kwa Na Ha Nee. They did not give him a sympathetic nod, however, but did look favorably on his request to organize a Native Americans festival along the river banks. Kwa Na Ha Nee, explained Fox Tree, means "Site of the waters, Great Mother Homeland, place of the birth of all Native First People and First Nations, the Turtle Island."

The expression "only in Cambridge" seems to carry more weight here than in other university towns ("only in Berkeley, only in Amherst, etc, etc."). Consider the evidence: during their lunch hour, City Hall employees may receive free back and neck massages to relieve work-related tension; last year the city of Cambridge paid nearly $10,000 to print up a brochure urging nuclear arms control because Cambridge sits at Ground Zero; it is illegal to distribute free cigarette samples in Cambridge.

The thought that comes to everyone passing through here for any length of time is whether Cambridge is actually a university town or a town with more than its share of universities, for the city is also a network of tightly knit neighborhoods. Despite the apparent transience of its population, there are roots here as old as the Kwa Na Ha Nee.

When completed, some time in 1985, the Red Line will open up many of these neighborhoods northwest of Harvard Square and the intricate fabric of this city will be more evident and appreciable. In the other direction, the metro runs under Mass Ave, through Boston and down its south shore. Most of the trains cross at Park Street station, where many of Harvard Square's evening entertainers have set up daylight hours.

A recent and typical scene: as a young man strumming his guitar launches into the first verse of "Mrs. Robinson" (from the film *The Graduate*, appropriately enough) he is drowned out by the screeching piccolos from the brakes of a streetcar named Harvard. "I forgot to mention, there's a train solo in the first verse," he shouts above the din. A few quarters make their way into his open guitar-case where he has strategically scattered some paper currency so listeners will get the right idea. As they board their train he calls out, "Thanks, and enjoy your ride folks. You're travelling on the smartest train in the whole world!"

The University of Lethbridge

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Faculty positions will be available July 1, 1983 subject to budget approval.

Qualifications: Doctoral or Masters degree in nursing preferred. University teaching experience and clinical specialization preferred. Applicants must be registered or eligible for registration with the Alberta Association of Registered Nurses. In accordance with Canadian Immigration Requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

Responsibilities: Teaching in the Bachelor of Nursing (Post-R.N.) degree program in areas of community health nursing, health assessment, nursing research, and the management and teaching process in nursing.

Rank and Salary: Open depending upon qualifications.

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Department of Mathematics and Computing Sciences

The Department of Mathematics and Computing Sciences of St. Francis Xavier University anticipates one or two faculty appointments in the academic year 1983-84 subject to budgetary constraints and Senate-approval. Candidates for one of these positions must be qualified to teach computer science courses while qualifications for the other position include a Ph.D. in the mathematical sciences. In conformity with Canadian Government regulations, Canadian citizens and permanent residents will be considered first. Applications with two (2) letters of reference from competent referees should be sent prior to March 1, 1983, to Dr. S. Aalto, Chairman, Department of Mathematics and Computing Sciences, St. F.X. University, Antigonish, Nova Scotia B2G 1C0.

Evaluating and monitoring accessibility to postsecondary education in Ontario

The pursuit of equality

by Paul Anisef, Norman R. Okihiro and Carl James

Schools are perhaps the most ubiquitous and visible of government supported institutions. Parents, children, and taxpayers at large have a lot at stake in them. Indeed, when asked about the public education system, most people will respond with strong opinions. Education, by its very nature, tends to make us emotionally responsive rather than indifferent.

One area of concern regarding public education in Ontario is that of existing educational opportunities at the postsecondary level. *Is postsecondary education equally available for all who desire it? Or are there bases of discrimination that actually result in unequal educational opportunities? Who winds up going to university or community college? Are these institutions representative in composition of the larger society, or are they elitist? Have patterns of postsecondary participation changed over time? How?*

With these questions in mind, an in-depth review of relevant literature was undertaken. The review unearthed these important facts. First, key concepts like equality of educational opportunity change definition with changing times. Second, and even more crucial, was the remarkable fact that *no regular and reliable monitoring strategy for identifying accessibility had ever been developed for the province or for Canada as a whole*. This essentially means that no reliable strategy for measuring, over time, how 'open' or 'closed' our postsecondary institutions are had ever been developed.

Our argument

Throughout this study we adopt an explicit social-stratification perspective emphasizing inequalities as related to socioeconomic and cultural background, gender, and region, as well as other social dimensions. This orientation is adopted insofar as we are firmly convinced that these bases of structural inequality, particularly socioeconomic stratification, pose strong barriers to achieving equal educational opportunity in Ontario.

In Chapter five we demonstrate that there has been little convergence in the 1970's in university participation rates among socioeconomic groups. Our data sources in this chapter are the 1971 and 1976 censuses, and socioeconomic status is defined in terms of parental levels of formal education. That so little convergence in university enrolment rates among different socioeconomic groups has occurred, despite tremendous increases in expansion of educational facilities and student participation, illustrates the tremendous resistance of our society's stratification system to various attempts at democratization.

We maintain that the crux of this resistance is to be located in the early socialization of pre-adolescents. Our review of the sources of structural inequality in Chapter 4 documents the importance of value transmission, linguistic development, and achievement orientation relative to vocational and educational outcomes. These areas are amenable to change, and schools can act as effective agents of change in providing fuller educational opportunities for economically and culturally disadvantaged children. We are essentially arguing that although opportunities may indeed be available to young persons in our province and country, they are *selectively* perceived. This selective perception has its roots in our initial socioeconomic origins. Any genuine attempt to provide a more equitable distribution of higher education among the subgroups in society must deal with this selective perception.

From this view, it seems that more can be achieved in equalizing access by taking an equality-of-results perspective. By focusing on equality of student outcomes, consideration is given to factors affecting such outcomes, including the lack of appropriate attitudes and expectations and the structural sources of these attitudes. It is not simply assumed that provision of facilities is adequate and that people have to take advantage of opportunities for equality of opportunity. The active orientation associated with the equality-of-results perspective holds that schools do matter relative to improving student cognitive and achievement scores.

What we argue is that Ontario has not seriously considered an equality-of-results perspective in discussing how to achieve more equitable accessibility for all of its residents. Rather, financial accessibility has been the key area of debate. Although we wholeheartedly agree with those who argue that money matters in the decision to pursue a postsecondary education, we are strongly sceptical regarding the timing of financial assistance. Most discussions and proposals reviewed in Chapter two emphasize the provision of loans and/or grants at the point of entrance to postsecondary education. As Chapters three and four reveal, only a relatively small minority of young persons from economically disadvantaged families are in a position to take advantage of available assistance programs.

We are not arguing that these financial structures be tampered with. On the contrary, they are fundamental to the ongoing and desirable objective of democratizing education. What we do, however, stress in this report and especially in chapter six is that intervention programs including ones involving financial incentives be introduced at the critical stage when children and families begin to actively discuss future educational and career options. This stage occurs prior to entry into senior secondary school, the level at which most present programs are aimed. If government is to move forward in its pledge to sustain, and even increase, equal opportunities for access to higher education, intervention programs are required which have as their goal the reductions (early in life) of disadvantages associated with structural inequalities experienced.

Recommendations

Our specific recommendations are as follows:

☐The government should implement com-

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The report summarized in this article is now available in revised and expanded form through Butterworths under the title *Losers and Winners: The Pursuit of Equality and Social Justice in Higher Education* and at the cost of $9.95 a copy.

BARGAINING TALK NÉGOCIONS

by Howard Snow

Negotiations have now been completed for renewal of collective agreements designed to commence in the spring or summer of 1982.

In earlier columns I have commented on difficulties being experienced by the Faculty Association at the Collège Universitaire de Saint Boniface. Following protracted negotiations the Association there was able to resolve their difficulties and signed a new one year collective agreement. They were not, however, able to achieve anything on financial exigency or redundancy and these items will, no doubt, form part of the next round of negotiations.

The Dalhousie Faculty Association resolved a lengthy round of negotiations in December. At the time of writing, details of the agreement were not available. Like St. Boniface, however, it seems that some of the contentious issues were not resolved, but just let drop for the time being.

Following their protracted certification application, the Faculty Association at Mount Allison University was certified in August. Negotiations began in October but by mid-December had run into difficulty. From the information available to me, it appears that the University has provided names of members of the bargaining unit and, on a separate page, salaries of those same members without attributing one to the other. The Association views this as not conforming to the statutory provision requiring production of salary information. On the other hand, the Board takes the view that the negotiating team for the Faculty Association should not inform its members as to what is taking place at the table. Because of problems like this the New Brunswick government appointed a conciliation officer and it is hoped that negotiations can get either on track or back on track soon.

In Alberta two rounds of negotiations are of interest. Both stem from the new Alberta Legislation regulating collective bargaining for the University's academic staff. At Athabasca University the Governing Council seems to be using its power to designate who is academic staff and who is not in an effort to acquire certain changes in the collective agreement. Under the Legislation the Governing Council is empowered to determine who is a member of the academic staff. The Council must then negotiate with the Faculty Association about the terms and conditions of the academic staff. The Governing Council seems to be adopting the view that either the Association agrees to terms and conditions in the agreement which the Council finds suitable or it will designate large numbers of people as being other than academic staff and in the process free itself from its statutory obligation to negotiate with the Association about their employment. At Calgary the parties are involved in a negotiation to expand the scope of the existing agreement which now deals largely with salaries and economic benefits.

At Mount St. Vincent University the Faculty Association voted in November to set up a new organization which would qualify as a union under the Nova Scotia *Trade Union Act*. The members wish to pursue collective bargaining but, under the terms of the Constitution of the existing Association, constitutional amendments could not be made until spring. Thus in December a new union was formed and a sign-up campaign was planned for early January. It was anticipated that the campaign would be brief and followed by an application for certification.

A similar situation has taken place at le Collège Universitaire de Hearst. The Association there has for some time been involved in negotiations of a reasonably formal nature but not under the Labour Relations Act. The Association did not appear to qualify as a union under the Ontario Labour Relations Act and thus the Faculty established a new Association and obtained certification from the Ontario Labour Relations Board.

Meanwhile, at the University of Guelph, the Faculty Association is preparing to begin negotiations with the administration with respect to a Special Plan arrangement. Readers of the column may recall that in the fall of 1981 members of the Faculty Association voted to pursue such a course. Most of 1982 was directed towards preparing bargaining proposals. At a meeting held in December, the President of the University indicated that the University was prepared to negotiate and that he would not recommend to the Board of Governors any changes in policy relating to terms and conditions of employment until at least September, 1983.

Finally, the negotiations at Concordia continue. The Faculty Association and Board of Governors are involved in a statutorily authorized first contract arbitration mechanism. The first meetings of the Council of Arbitration took place in December.

DEAN OF ARTS

Applications and nominations are invited for the position of Dean of Arts. The position becomes available July 1, 1983.

The Faculty of Arts is composed of twelve departments in the humanities and social sciences. It offers programs leading to majors and honours degrees and to Master's degrees in selected disciplines.

Candidates should have a strong background in teaching, research and university administration. Salary is negotiable and will depend on qualifications and experience.

Applications should include curriculum vitae and the names of three referees. Applications and nominations should be received no later than March 1, 1983 by Mrs. G.S. Service, Secretary to the Search Committee for the Deanship of Arts, Lakehead University, Thunder Bay, Ontario. P7B 5E1.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Lakehead University

The future of university funding

...p. 1

Commission on Existing Institutional Policies and Practices regarding foreign students, "The Right Mix," 1981, might usefully provide a basis for discussion.

This brings me to the question of university accessibility and therefore to student financial assistance. While this is undoubtedly a subject which deserves attention by the proposed national council, it also merits some discussion in this presentation on its own account.

Financial assistance to students in Canada

The student aid system in Canada has always been under provincial control, but has also incorporated a federal component. Different provinces have developed their own system of grants and/or bursaries with differing rules and regulations governing their accessibility. Although the basic administrative criteria are agreed upon between the provinces and the federal government, the overall system is now a complex and sometimes conflicting mixture of programs, policies and procedures. The net result is that financial accessibility of the student to the University varies from province to province and the laudable federal goals of accessibility and equity are frustrated.

A federal provincial task force has recently examined student assistance (CMEC — Secretary of State, 1980). The task force observed that "the unusual complexity of existing joint arrangements for the administration of student aid programs raised questions of efficiency, accountability and control that required special attention." This is political language which, translated into the vernacular, means that the situation is a mess.

The National Union of Students (NUS), recognizing the inadequacies of the present system, in its submission to the task force, called for "a comprehensive national student assistance program, capable of meeting the total assessed need of applicants...to replace the current federal and provincial aid packages..."

Surely the time has now come for a National Student Assistance plan with a single application form and a uniform needs-analysis procedure; preferably one which provides the intending student with some mechanism by which he/she may assume a large share of the financial burden over the long haul, if he/she wishes to be as financially independent as possible.

In its report, the task force felt that student aid programs should be based on five principles:

☐There should be a fair distribution of the costs, benefits, and responsibilities.
☐Assistance should supplement other financial resources available to students.
☐There must be appreciation of fiscal and financial realities.
☐Programs must allow for student mobility.
☐Programs should be compatible with other social, economic, and educational policies.

Student assistance has also been the subject of a report commissioned by the CAUT and carried out by John Kucharczyk and Georges Monette, and the following ideas and proposals are essentially the views of these two authors. ("Student Assistance Policy and the Financing of Higher Education in Canada," presented at the conference 'Financing Canadian Universities,' Toronto, March 1981.)

The proposal put forward by Kucharczyk and Monette is an ingenious contingency repayment plan. They propose the scrapping of the Canada Student Loans program and its replacement by a National Education Trust Fund (NETF), designed to assume 50 per cent of the cost of student aid (the current federal share of student aid programs is approximately 26 per cent). Under the proposed scheme, a student would apply to the Fund for a loan to pay for his/her tuition, plus an additional amount for other educational expenses and maintenance. Such loans would be estimated at 50 per cent of the assessed student need, independent of any assumed parental or other contribution, and would be indexed to inflation.

The loan would be free of interest during the student's school career and would subsequently be repayable through Revenue Canada under the following terms:

☐The student would repay the loan at the rate of 6 per cent of taxable income until fully repaid.
☐Interest would be charged at a rate pegged at the average yield on Canada Savings Bonds, plus 1 per cent;
☐Each payment would be apportioned between interest and principal, except that at least 50 per cent of each payment would be applied to the principal;
☐Any interest left unpaid for each year as a result of the application of No. 3 (above) clause would be forgiven.

The particularly attractive features of this scheme are that the student could assume the financial responsibility for his/her education; collection would be assured; and subsequent early high-earners would pay appropriate interest on their loans; whereas low-earners would enjoy an extended low-cost loan.

An analysis of the cost of this proposed scheme by Kucharczyk and Monette, using a computer simulation program, indicates a possible cost of $150-250 million per year, or approximately 2-3 times more than the present Canada Student Loans program. The authors have also pointed out that this cost would be considerably reduced if the education reduction were removed from the Income Tax Act, a reasonable complement of the scheme as proposed. It should also be noted that such a scheme would allow greater flexibility in student fees and a more reasonable fee differential (see below).

Interim measures and short-term solutions

In considering the immediate financial plight of the universities, an outside observer might wonder why the universities do not simply increase their student fees to make up any financial deficit. Professor Peter Leslie, in his recent book, "Canadian Universities 1980 and Beyond," has pointed out that the relationship which has developed between provincial governments and the universities has resulted in actual or *de facto* control of student fees by provincial governments such that "in most provinces, marginal increases in fees, in order to compensate for declining revenues from other sources, are ruled out." As Leslie has further pointed out, the determination of fee-levels now merely apportions the cost between the tax-payer and the student. As a result of the same historical development, differential student fees in Canada are now totally disproportionate to the actual cost of the program.

Dupre* has noted that arts students in Ontario during the years 1970-78 paid one quarter to one third of their program costs, whereas medical students paid substantially less than one tenth. The fees paid for post-MD students (medical residents) are also totally out of line with the cost of their educational program. It can no longer be argued that such individuals cannot afford realistic fees on account of the fact that they are only paid a subsistence salary (for the useful services that they perform), since the latter is no longer the case.

If the raising of student fees is not a viable option for financially pressed universities, what measures can be undertaken to improve the situation? I suggest that the following can — and should — be initiated immediately:

☐The federal government should be encouraged to separate out the educational component of EPF.
☐The educational EPF-related federal and provincial contributions for 1983-84 should be indexed to compensate for inflation.
☐All possible pressures should be exerted on those provinces which have reduced their relative contribution to post-secondary education since 1975 to restore it to the level of the mid-70's. Such pressure can be exerted through maximum public exposure of the financial manipulations of the provincial governments in this area subsequent to 1975. Such public exposure can be engineered both individually and collectively by university administrations, faculty, and the student body. The extent of the quiet financial manipulation of EPF funds by the provinces needs to be much more widely known and appreciated. What proportion of even the readers of this paper are aware of the overall change in proportionate cost sharing of university financing, which prior to 1977 was approximately 50/50 between the federal and provincial governments and in 1981 was greater than 2 to 1 (federal share of 57 per cent; average provincial own-source funding 26 per cent)?
☐So-called thrust funding from the federal government towards areas perceived by them as in need of special financial support should be encouraged, but with the insistence that it be *extra* to the core funding provided through EPF. Areas or disciplines perceived by the federal government as in need of special financial assistance could be assisted by the provision of special funds similar to the Health Resources Fund of the 60's. If the federal government wishes to encourage the development of expertise in a particular discipline, special post-graduate scholarships could be awarded in the chosen areas of endeavor. Alternatively, or additionally, a special fund could be set up to provide a national information support system. National integration of the university library resources, using the new computer technology, would be an obvious candidate for such support. To reiterate, however, any special funds should be additional to core funding; to remove further funds from the latter to provide incentives in special areas of whatever kind would be counter-productive.
☐There should be increased activities on the part of university administrations to enhance private funding. A mechanism toward this end, much utilized by private universities in the USA but largely neglected in Canada, is the negotiation with large private corporations for matching grants through which any donations provided to the university by their employees are effectively doubled by a corresponding donation from the corporate employer. Such arrangements have many advantages — they improve the public image of the private corporation (and simultaneously provide a tax break)* — and they encourage the extension of individual giving, as well as increasing the dollar value of each individual gift.
☐Similarly, Canadian university administrations have generally been somewhat neglectful of their alumni as possible sources of funds. Although included here as a short term interim measure, this source of funds is better cultivated as a long-term project. Thus, alumni are likely to respond less generously when approached for financial support by an alma mater from whom they have not heard in years, than if they are approached by a university president who has been at pains to keep them in touch with the developments and achievements of *their* university on a regular basis.
☐Finally, the relatively modest donor to charitable institutions such as the university should not be neglected. To encourage this sector of the public, pressure should be exerted on the federal government to restructure the calculation of charitable donations. This should be changed such that any and all small donations accrue a 50 per cent tax break, rather than the automatic $100 deduction with no receipts, as at present.

Summary

I have reviewed some of the background to the current crisis in university funding and have briefly alluded to the especially sensitive situation for Canadian universities who are presently caught in the fiscal crossfire between federal and provincial governments.

I have described a tentative long-term solution, based on the establishment of a National Advisory Council on Universities and Research, which I feel has a good chance of acceptability to both federal and provincial levels of government and would constitute a significant improvement over the scheme which has been in place for the past few years.

I have considered at some length the question of financial assistance to Canadian university students, since I feel that our present system is outstandingly both inadequate and inefficient; it is also poorly understood at the public level.

Finally, I have addressed a number of potential interim measures which can be undertaken immediately in order to assist the present crisis. I would like to stress that these interim measures can be utilized by all of us who are concerned about the present situation. It is essential that those of us who are appreciative of the value and utility of a university education make our views known and our voices heard. If we do not, there is a real and pressing danger that the really important heritage of this country — its human resources, its cultural and intellectual inheritance, and its future potential — will be dissipated in an attempt to achieve a short-term financial gain.

If we respond to the present crisis with "a sensible long-term strategy that supports and stimulates research and development in the private sector and our universities, the benefits will last us for generations to come — and long after the oil runs out." (Financial Post, Ist March, 1982).

*Dupre, S. The Determination of Tuition Fees, in "Emerging Problems in Post-Secondary Education" Ontario Economic Council, 1977.

Professor Welch, who is with the Faculty of Medicine at Dalhousie University, is the Vice-President (External) of the CAUT. His paper is based on an address given at the annual meeting of the Canadian Association of University Business Officers in June 1982. The views expressed are those of Professor Welch, and not necessarily those of the CAUT.

WARNING - AUSTRALIA

Contract Academic Appointments

Applicants for Australian academic vacancies are warned that several universities are now offering many contract or fixed-term appointments. Sometimes such offers follow misleading advertisements which suggest a continuing or tenured position is available. There have also been some unauthorised and misleading assurances given about the possibility of future continuing employment if contract employment is accepted in the first instance. Applicants should enquire about these matters to the university concerned or seek further information from F.A.U.S.A. Inserted by L.B. Wallis, General Secretary, Federation of Australian University Staff Associations, 33 Bank Street, South Melbourne, Victoria, 3205, Australia.

Whereas recognition of the inherent dignity and of the equal and inalienable rights of all members of the human family is the foundation of freedom, justice and peace in the world. *Whereas*, disregard, and contempt for human rights have resulted in barbarous acts which have outraged the conscience of mankind, and the advent of a world in which human beings shall enjoy freedom of speech and belief and freedom from fear and want has been proclaimed as the highest aspiration of the common people. *Whereas* it is essential, if man is not to be compelled to have recourse, as a last resort, to rebellion against tyranny and oppression, that human rights should be protected by the rule of the law. *Whereas* it is

We are entering a period which is not designed to encourage tolerance in appointment decisions, and that which does not command majority approval will be perceived as eccentric, marginal and expendable.

Academic freedom and the Canadian professor: part II

by A.E. Malloch

This is the eighth in a series of articles appearing in the Bulletin *dealing with major issues relating to human rights and academic freedom. The articles focus on a number of countries with widely differing political, economic and social systems.*

The first of two parts on academic freedom and the Canadian professor, by Michiel Horn, appeared in the December issue.

The term *academic freedom* as it is applied to the individual professor is defined by the CAUT as the freedom "to teach, investigate, and speculate without deference to prescribed doctrine". I have chosen in this paper to focus on the danger to academic freedom, so understood, that can emerge from an abuse of the peer evaluation system. It is not the only danger at the present time, but I think it is the most serious. It has its origin in one of our most cherished rights, and therefore tends to be invisible. It is a danger we pose to ourselves, and therefore tends to be unimaginable. And it is being aggravated by a financial crisis that preoccupies us all.

* * *

Certain dangers to academic freedom may be inherent in us as human beings.

The academic who cannot tolerate very much disapproval from his colleagues is not likely, even if he is so inclined, to carry his teaching and research in directions his colleagues do not favour. His personality, in a sense, poses a continuing danger to his own academic freedom.

The academic who can no longer imagine doing things any other way than as he has carefully taught himself to do them is unlikely ever to do them differently. The very perfecting of his career now inhibits his freedom to develop further.

This sort of constraint on freedom, though real, is difficult to measure. There must be a variety of circumstances in university life which can serve to inhibit the full exercise of academic freedom in any of us.

The most significant dangers to academic freedom are ones that can lead to the termination of an academic appointment, for if you cannot exercise your function as an academic at all, you certainly cannot exercise it freely. These are the dangers to academic freedom which have traditionally concerned us the most:

☐An academic in the United States, questioned about his political activities, invokes his constitutional right not to incriminate himself, and as a consequence is fired by his university;

☐An academic found to have criticized officers of his university is fired in consequence by the Board of Regents;

☐An academic writes articles which offend the authorities of that church which founded his university and his appointment is not renewed;

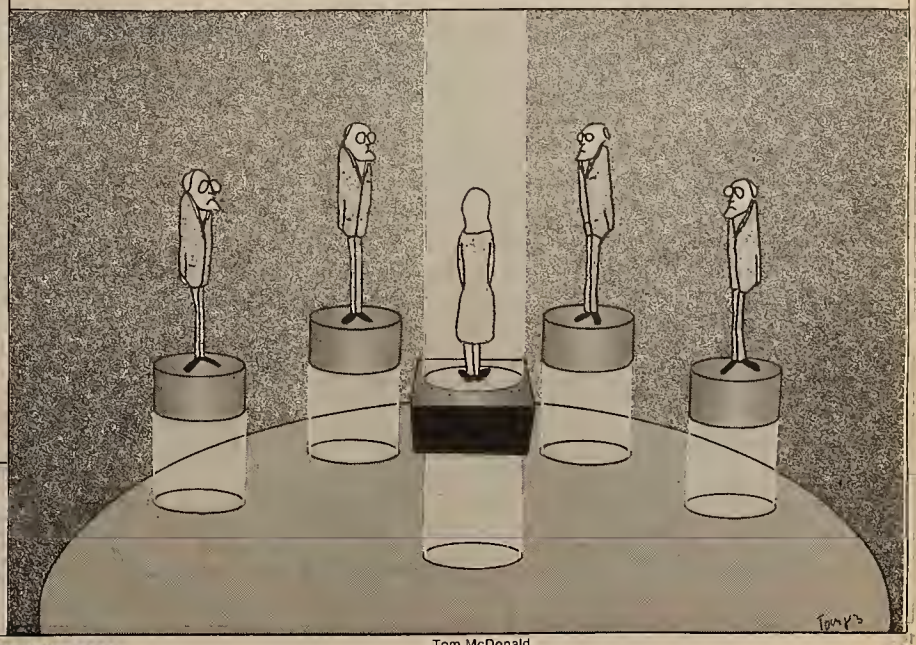
☐The director of a professional school informs a faculty member that because of her political activities on and off the campus he is not recommending that her appointment be renewed, and the director's decision is upheld by the university.

These are "classic" examples of the violation of academic freedom. In such cases the academics confront forces which in one sense or another are alien: forces outside the university enjoying some leverage with the governing body, or administrative officers within the university whose allegiances are distinct from those of the body academic, or both. We regard these as classic cases because we know what they look like, and knowing what they look like in turn offers some protection against their recurrence, since we can anticipate, and thereby forestall them. That is probably why in our own university milieu they so seldom occur now, though the Webber case at Memorial University should remind us that we can never expect to be free of them altogether.

I do not think these "classic" cases pose the most serious danger at the moment to academic freedom in Canada, though elsewhere in the world they remain an immediate danger and in some places can lead to imprisonment and death.

I am aware that some of our colleagues regard these cases as more than just the classic cases. They will tell you that these cases represent the only ways in which academic freedom can, properly speaking, be endangered, and then will go on to assert that since we have such cases more or less under control, academic freedom is now secure. But I am afraid that it is as true of academic freedom as it is of verbal articulation, that "one has only learnt to get the better of words/For the thing one no longer has to say, or the way in which/One is no longer disposed to say it."

The most acute danger to academic freedom will always be the danger that surprises us by its invisibility. Some things are invisible because they come out of the sun in left field; others because they are so near at hand and so obvious that we do not notice them, like the purloined letter in Edgar Allan Poe's story. It is this second mode of invisibility I shall discuss.



Tom McDonald

Professor Malloch is with the Department of English at McGill University. The article is based on a paper presented at the Academic Freedom Conference held at Memorial University of Newfoundland in February 1982, the proceedings of which will be published.

essential to promote the development of friendly relations between nations. *Whereas* the peoples of the United Nations have in the Charter reaffirmed their faith in fundamental human rights, in the dignity and worth of the human person and in the equal rights of men and women and have determined to promote social progress and better standards of life in larger freedom. *Whereas* Member States have pledged themselves to achieve, in co-operation with the United Nations, the promotion of universal respect for and observance of human rights and fundamental freedoms. *Whereas* a common understanding of these rights and freedoms is of the greatest importance for the full realization of this pledge. *Now therefore, THE GENERAL*

If there is one thing we ought to have learned in Canadian universities in the last fifteen years, it is that the more confidently we anticipate the shape of the next era, the more vulnerable we become to an unexpected development. Witness the recent history of university government in Canada. There was a strong movement on campuses across the country in the early 1960's to give teaching faculty a significant role in governing their own universities. The demand was made in one form or another in most of the essays in a volume entitled *A Place of Liberty* published in 1964.[1]

In the previous year CAUT and AUCC had jointly sponsored what came to be known as the Duff-Berdahl Commission on University Government. The report of that Commission, issued in 1966[2] contained a number of recommendations about faculty participation. Those who were active in faculty associations at that time will remember how confident we were about the way the next decade would unfold. We even had a name for it: it was to be the post-Duff-Berdahl era. It was precisely that sense of confidence that left us for the most part so ill-prepared for two major developments, neither of which was even mentioned in the volume of essays and only one of which was treated — and then very briefly — in the Duff-Berdahl report.

I refer to the demands from students for a significant role in university government, and the decision by associations of teaching staff at a large number of universities to seek certification as legal bargaining units. These developments occasioned a good deal of anguish and ill-feeling among faculty members, particularly in those colleagues who had been most fully committed to the Duff-Berdahl vision. They resented having to deal with elements that were not in the scenario. And though the chief recommendations made by Duff and Berdahl were in fact gradually implemented in most of our universities, they were implemented in a context which had not been foreseen, and therefore the results they brought were not quite the ones foreseen either.

"The most acute danger to academic freedom will always be the danger that surprises us by its invisibility."

These unexpected developments in the evolution of university government are worth recalling if we ask now where dangers to academic freedom are likely to arise. With the move in the '60s to give faculty members a major role in Senates, and representation on Boards of Governors, there was a simultaneous push to give them effective control over decisions on academic appointments. The CAUT Policy Statement on Academic Appointments and Tenure (adopted in 1967 and significantly amplified in the years following) recommended that academic appointments be considered through a process of peer evaluation. The Policy Statement also recommended that academic officers in the university be chosen through elective or consultative procedures, and for fixed terms.

The overwhelming majority of Canadian universities has by now heeded these recommendations, and it is most unusual to find university officers or teaching faculty appointed merely through executive nomination. Our universities have been democratized, we say, and though you can hear complaints about the multiplication of committees and of meetings, you do not often hear proposals to have our academic officers or our colleagues chosen as they commonly were twenty-five years ago.

"As faculty members we can no longer easily cast ourselves in the role of the powerless underling, subject to the whims of a department head or faculty dean."

Most of us regard these parallel developments as healthy, and do not begrudge the time spent on committees to select chairmen or deans, or time spent on departmental tenure committees. By now it is hard to imagine a convincing argument for doing things any other way. At the same time we must realize that these developments have radically altered the way we perceive ourselves. As faculty members we can no longer easily cast ourselves in the role of the powerless underling, subject to the whims of a departmental head or faculty dean. Now we are effectively the ones who installed those dignitaries in office. The dean was one of us, and will be again — indeed, if he has any sense of political theatre, he will represent himself as just another colleague in masquerade.

We no longer possess that happy detachment which left us free to find fault with actions somebody else had taken. Now when an academic appointment is not renewed, or tenure is denied, the action can be traced directly to a decision we have taken — we on the departmental committee, we on the faculty tenure committee, we on the university appeal committee. If anyone now tries to allege that such an action is unjustified, or constitutes a violation of academic freedom, the allegation must be directed against the peers of the colleague affected, that is, against ourselves.

Nowadays the cast of characters in an academic freedom dispute seldom contains villains from "out there." Those of us who remember that earlier story line will have to admit that it was tactically advantageous, and also highly flattering to one's own sense of righteousness, to be able to rally the forces of virtue without putting ourselves to the inconvenience or embarrassment of self-examination. The perceived injustice could be focused in the person of the dean or president who had taken the crucial decision, and all his past errors and human frailties served to reinforce our sense of his villainy.

Now, not only are we deprived of that luxury when a particular dispute arises, we are obliged to recognize that, since we play a central part in forming decisions on academic appointments, we have the power to work the same kinds of injustice that were formerly the prerogative of deans and presidents. No doubt we will reject that possibility if we believe that faculty members, acting collectively, are somehow granted immunity against negligence, inconsistency, bias, self-seeking, or any of those other ailments that used to afflict our superiors. But if in fact we are subject to those same ailments, then unless we show a greater capacity to acknowledge them than did those bad old deans and presidents, prospects for a victim of injustice may not have improved very much. His prospects may indeed be worse. His academic colleagues, who in the past could usually be counted on from a variety of motives, noble and ignoble, to lend their support against a common antagonist, may now have a common interest that conflicts with his, namely an interest in justifying a decision they themselves have taken.

Faculty members in recent decades sought, and have now generally secured, a decisive role in academic appointments. We did so not simply because we believed we had a right to play such a role in matters which directly affect us. We did so to ensure that those decisions would express the qualities which we say we have undertaken to cultivate in ourselves and in our students: open-mindedness, tolerance, intellectual humility, care and thoroughness, deliberate and informed judgement.

It may be rash or pretentious, or both, for any human beings to aspire to such an assortment of virtues, but that is, after all, what we profess to do. And if in making decisions concerning academic appointments, we fail in these qualities, we will have created a situation much more pernicious than that which existed in the 1950's when such decisions were frequently made by one or two senior administrative officers. Then, if a decision appeared unreasonable or unfair, we could plausibly challenge it as arbitrary. It is very much more difficult to challenge a decision which has evolved through a sequence of established procedures, and been sealed by a majority vote in the academic unit concerned.

"And so it should be," would be the response of many of us. "If a majority of Professor Y's colleagues, after hearing his representations, has decided that he should not be granted tenure, what basis can there be for challenge? Peer evaluation eliminates the arbitrary. It guarantees a deliberate, informed judgement. If peer evaluation in turn needs to be scrutinized, the way we used to have to scrutinize the decisions of department heads or deans, then we have put ourselves to a lot of trouble, and not made any progress."

But I do not think it follows that because there were sound reasons to establish peer evaluation as the procedure for making judgements on academic appointments, the workings of peer evaluation do not in turn need to be scrutinized. Quite the contrary. The very fact that peer evaluation is sounder means that it is capable of graver abuse: *corruptio optimi pessima;* "Lilies that fester smell far worse than weeds."

"The continuance of peer evaluation may in the long run be jeopardized if there is very much of this protective huddling among us."

The dynamics of a peer group are notoriously subtle. A peer group is capable of closing ranks to protect one of its weaker

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ASSEMBLY proclaims This Universal Declaration of Human Rights as a common standard of achievement for all peoples and all nations, to the end that every individual and every organ of society, keeping this Declaration constantly in mind, shall strive by teaching and education to promote respect for these rights and freedoms and by progressive measures, national and international, to secure their universal and effective recognition and observance, both among the peoples of Member States themselves and among the peoples of territories under their jurisdiction. *Article I:* All human beings are born free and equal in dignity and rights. They are endowed with reason and conscience and should act towards one another in a spirit of brotherhood.

members, but also capable of ejecting a member who is perceived to be deviant. Both phenomena can be healthy in terms of academic appointments. It is reassuring when members of a department stand up for a colleague who is doing worthwhile work, but who has little talent for self-presentation. And it is also reassuring, however sombre, when members of a department recognize that they must reject an application for tenure from a colleague whose poor work constitutes a form of deviance.

But consider these same phenomena in another mode. Consider the peers who, out of a sense of professional solidarity, persuade themselves that a colleague, amiable and not obviously incompetent, deserves to be granted tenure. No great harm done? That remains to be determined by several generations of students. Surely not a violation of academic freedom! Well, you could probably get an argument over that from some of the highly qualified men and women just out of graduate school, who are finding that for want of an appointment they are denied the freedom to function as academics at all. Furthermore, the continuance of peer evaluation may in the long run be jeopardized if there is very much of this protective huddling among us.

Or consider another episode in which the peer group ejects a deviant. After careful consideration, and by democratic vote, the majority of a department determines that the work of their colleague, Professor Z is unsound, and that therefore his application for tenure should be denied. The reasons for the action are set out in professional terms: his productivity is not high, and the work he does publish is not in main-line journals; the reputation of the department suffers in consequence; the capacity of the department to attract both funding and first-rate graduate students may thus, in turn, be diminished. The explanation is offered in good faith, but good faith does not dispose of all problems.

"How far is the academic collectivity to go in deciding what views an individual academic is to take of his own discipline?"

If the situation is examined further, another possible explanation emerges: Professor Z's approach to his discipline differs from that of the majority of his colleagues; his pedagogical theories and practice are not traditional; the orientation of his research is not at the moment widely accepted in his discipline. In short, the majority of the department feel that his post is being wasted if it is not occupied by someone who shares their approach to the discipline. Now, are we bound in this instance to accept the results of the peer evaluation? The decision does not appear challengeable on grounds of procedure. But is there, nevertheless, a possibility that this denial of tenure constitutes a violation of the academic freedom of Professor Z?

I do not underestimate the difficulty of answering this question, but I submit that the question is real. If the orientation and function of the department within the university have been explicitly defined well before the decision, then the decision is probably not challengeable. But if the orientation of the department is simply a function, at any given time, of the vote of the majority of members of the department, I am not satisfied that this majority should be able to prevent a colleague from shaping his academic work in the direction he judges most appropriate. There are significant conflicts over orientation within every discipline. Quite apart from the rights of the individual faculty member, it is gain, rather than loss for students to be exposed directly to these conflicting views.

But if this is a real question, how is a distinction to be made between this sort of diversity within the discipline, on the one hand, and incompetence on the other? At the level of the department there is a partial answer. The majority of the department — the very group which finds Professor Z's work at the least uncongenial, and probably perverse — must be willing to consult other colleagues within the discipline, inside or outside the department, who share his orientation, and who can provide an informed assessment of the quality of his work. This, of course, asks a degree of self-abnegation which few of us can manage except in our best moments. But the alternative is obviously absurd — to have the majority in the department solemnly ask themselves whether Professor Z is doing *well* work which they think is not worth doing at all.

Beyond the department this question requires an appeal system which can supply the level of detachment needed to discriminate among the conflicting orientations in a discipline. In the perspective of the department, this appeal system will set a limit on strict peer evaluation, since members of the appeal body, though peers in the wider university sense, will not be persons in the same discipline. (It is possible to establish *ad hoc* appeal bodies composed of persons from within the discipline, but from other universities; that method; however, can be cumbersome and expensive, and may prove to be a sequel to the original conflict if there is a further dispute over the orientation of the very colleagues who are meant to resolve the question.) There are sufficient dangers in the strict peer evaluation system to justify the use of appeal bodies composed of persons removed from the discipline in question; and in extreme cases to justify the use of arbitrators external both to the university concerned, and to the discipline.

"Can we take seriously an academic freedom which subjects to critical examination everything except the immediate world in which academics live and work?"

I dwell on this problem because I believe that if we are content to give the majority in a department an absolute right to decide on the soundness of Professor Z's work, we are in effect declaring that the academic freedom of the individual faculty member is to be defined by the departmental collectivity. That is not a formula we are content to accept in other disputes over academic freedom. We are immediately disturbed if the freedom of a faculty member to hold and to act on a particular view is restrained by the political collectivity, or by the social, financial, or ecclesiastical collectivity. Are we willing to see that same freedom restrained simply because the collectivity involved happens to be academic?

Again the question is difficult. The academic collectivity must (and properly does) make decisions about its own activities. It decides, subject to certain conditions, what programmes and courses of study are to be given. It decides who is to be offered a teaching appointment. It decides — though here we are on delicate ground — who is to teach what courses. But how far is the academic collectivity to go in deciding what views an individual academic is to take of his own discipline? How far is it to go in deciding how he is to distribute his time and energy among his various academic responsibilities.?

When CAUT defines academic freedom as the right "to teach, investigate, and speculate without deference to prescribed doctrine," it does not make exceptions for certain categories of doctrine. It does not say that academic freedom involves the right to teach, investigate, and speculate without deference to prescribed doctrine, "except for doctrine prescribing the nature of sound sociology" or "sound psychology" or "sound geology." It does not say, "except for doctrine prescribing the proper view of the teaching process," or "except for doctrine prescribing the proper relation between teaching and research."

"Academic freedom is not an end in itself: one of its purposes is to guarantee that we will not foreclose intellectual options before they can be properly explored."

When we are called on to explain to the laity the importance of academic freedom, we traditionally argue that academic freedom allows society to be subjected to all forms of critical examination, and that such examination not only benefits society, but is necessary to the health of a society. It would be ironic if we proved unwilling to have our own immediate academic society subjected to the same critical examination by its own members.

The crucial issue here is one of self-perception. We belong to a *profession*, which is informed by certain professional ethics, and to which we are admitted by those who are already members. But how far in that direction does our understanding go? Are we essentially a guild-profession which has been granted the franchise for university teaching, and in return has undertaken to regulate the activities of its members? If we accept the implications of that model, then we will also accept that there is a relatively limited freedom allowed to any individual member to be at odds with his profession on matters professional. Academic freedom in that event carries the right to teach, investigate, and speculate freely on matters relating to the larger society around us, but not on matters relating to the functioning of the profession to which we belong.

I have difficulty with this model of the

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guild-profession for university teachers. The academic profession is profoundly committed to a continual re-creation of itself. To honour that commitment, the profession must be prepared to extend to its own members a freedom which at times may seem to bring the profession to the edge of anarchy. Can we take seriously an academic freedom which subjects to critical examination everything except the immediate world in which academics live and work?

If we habitually close ranks to protect the colleague in conflict with the world outside the profession, but just as habitually discipline the colleague who challenges the profession itself, we must not be surprised to find that we are targets of that same cynical criticism that is regularly directed at our brethren in the medical and legal corporations.

The possibility that peer evaluation may be abused has been recognized for some time. I can remember it being discussed a dozen years ago in the CAUT Academic Freedom and Tenure Committee, when peer evaluation was just coming into general use. Now peer evaluation is the norm, and the financial crisis facing universities has created a situation in which the abuse has become more likely.

Universities everywhere in Canada are under pressure to reduce operating costs, and simultaneously to enhance their reputations with ministries of education and funding agencies. No one seems really to have mastered the trick yet, but the rhetoric at least has been fully developed. We are told, and we tell one another, that we must cut costs without diminishing quality, that we must rigorously apply standards of excellence in decisions on academic appointments, so that the money spent on academic salaries — the largest single part of the budget — will bring the best possible academic return; that the time has come when we can no longer afford to retain those whose contributions are marginal; and so on.

We are entering a period which is not designed to encourage tolerance or forbearance in appointment decisions. What does not command the approval of the majority — be it opinion, methodology, orientation — will be eccentric. What is eccentric will be perceived as marginal, and what is marginal will be expendable. The majority in a department will no longer merely be tempted to tyrannize over the minority. They will now be able to see that exercise as necessary for the preservation of excellence.

If the situation develops as I have sketched it here, the consequences will be disastrous, and not merely for academic freedom. Academic freedom is not an end in itself: one of its purposes is to guarantee that we will not foreclose intellectual options before they can be properly explored. The scenario I have presented would severely damage something we are all committed to — the cultivating and communicating of knowledge.

It would be a pathetic self-deception if we were to persuade ourselves that because times are hard, we are suddenly able to do what we could not do before: distinguish accurately between the more and the less significant forms of work that are going on around us. That distinction will come to be established in the years ahead, through the development of our disciplines, and in the careers and lives of the students we are now teaching. If we try to force the pace in the name of cost-analysis, if we now assume that we can identify the most significant forms of academic work by polling members of a department or by applying some statistical formula for measuring excellence, we run the risk of eliminating forms of work that could in the end turn out to be the most significant of all. That risk is far more dangerous to a university than the risks involved in a stubborn defence of academic freedom.

The late Étienne Gilson is reported to have said once that the murder of scholastic philosophy was an inside job. I am afraid it will require all our vigilance in the next few years to prevent the same from being said of academic freedom.

Notes:

1 George Whalley, ed., *A Place of Liberty;* essays on the government of Canadian universities (Toronto: Clarke Irwin, 1964).

2 James Duff and Robert O. Berdahl, *University Government in Canada* (Toronto: University of Toronto Press, 1966).

Kenyan universities target of gov't.

by Jim Reid

Once regarded as the Jewel of East Africa, Kenya has sunk into a morass of political repression, murder and torture. The university system is in shambles and many students have been arrested, fled or been killed. Many teachers have also been arrested, detained without trial, or forced to flee the country.

In the early hours of August 1, 1982, a coup attempt was made by sections of the Kenya air force. This was brutally suppressed by the Army and the paramilitary G.S.U. Total death toll has been estimated around 1500, including many university students. These are base line figures which can be readily substantiated by foreign journalists, reliable observers present in Nairobi at that time, human rights organizations and church groups. The true figures may well be higher and may never by exactly known since there are well confirmed reports of mass burials. Many bodies never made it to the mortuaries for collection by relatives. No enquiry has yet been made (nor is ever likely to be made) into the student deaths, but the death toll is almost certain to exceed 50. A deeply shaken army captain reported counting 35 students dead in one bus machine-gunned by the army.

In the months prior to the coup attempt, a climate of fear had been building in the country due to numerous actions of the Kenya government. In particular, the change in the constitution making Kenya a *de jure* one-party state, enacted on June 9, and the indefinite detention without trial of some well-known figures including the four university lecturers Mazrui, Oyugi, Wachiira and Mukaru Ng'ang'a may be cited.

Although there is no substantial evidence linking the university with the coup attempt, the university is sharing with the disbanded Kenya air force the present brunt of government fury. In the afternoon of August 2, the Kenya army surrounded the student residences with tanks and machine gun posts, and conducted a brutal room-to-room search of the dorms. Students were dismissed and told to go back to their home areas indefinitely and to report to their local chiefs twice a week. Many were brutally beaten, some women students were gang-raped by the soldiers, and some students were arrested by the CID Special Branch (security police) for interrogation.

In the weeks after the coup attempt, hundreds of arrests of students have been made, some in Nairobi, but many out in the country when students presented themselves to their chiefs. In addition, more lecturers have been picked up. Willy Mutunga (law) was detained indefinitely under the public security act on August 6, Maina wa Kinyatti (history) was sentenced on October 18 to six years for possession of seditious literature and Professor A.V. Otieno, Dean of engineering, was charged on September 22 with misprision of treason (maximum penalty life).

A number of Kenyan lecturers have fled into exile, including two department chairmen. Others have left the university but remain in Kenya. A substantial number of expatriate lecturers have either left Kenya or have no intention of renewing their contracts with the university. Approximately 60 percent of the staff at Nairobi are expatriate. One department chairman estimates that only five out of 19 members of his department are still with the university. It is hard to see how the university will be able to function when it reopens in 1983, as promised by President Moi — who happens also to be the Chancellor. But grim though the outlook is for the staff, one's greatest concern at present must be for the students of the university.

Reliable eyewitness reports and letters smuggled out of jail paint a macabre picture of brutal intimidation of students by the Army, G.S.U. and police. Hundreds have been arrested and kept under appalling conditions for months. So far three students have been sentenced and a further 69 will be tried for sedition in early 1983.

There is no doubt that judicial procedure in Kenya is very deficient: there is no trial by jury, records are inadequately kept, judges do not record their arguments and are susceptible to government intervention. Moreover the terms "sedition" and "seditious publication" are extremely elastic. This was courageously pointed out by David Onyango Oloo in his own defence on October 27. In a one-party state, any criticism whatever of the government may be construed as "seditious."

Titus Adung'osi, leader of SONU (Student Organization of Nairobi University) was given 10 years for sedition (the maximum sentence) on September 24 after a trial lasting a few minutes. He was unrepresented. In early August he had been admitted under a false name to the intensive care unit of M.P. Shah hospital after torture by the Special Branch.

In October 7, Peter Oginga Ogego was initially sentenced to six years for sedition. On November 8, by personal intervention of the Attorney General, this sentence was raised to 10 years, because Ogego had shown "insufficient remorse" at his trial!

David Onyango Oloo was given five years on November 1 for writing and publishing seditious literature.

Some of the 69 students selected to stand trial were originally charged with riot (maximum sentence two years), but the government decided to substitute a change of sedition (maximum penalty 10 years). These trials will be starting in early January and continue through February. All bail applications have been refused although access to bail is a right guaranteed in the Kenya constitution. Only 11 of the students are represented because lawyers seem afraid to handle the cases.

Many of the students have now repudiated the statements they made to the police during interrogation claiming they were obtained during torture. The use of torture by the Kenya police is widespread and well documented. It is known to be systematically employed by the Special Branch who investigate political offences.

In his speech to the nation on Kenyatta day on October 20, President Moi said that the university will be dissolved before it can be reopened. The Chancellor's "enlightened view" of his own university is evident from his remark that "there will be no prospect henceforth that the university could lie in our midst as a source or instrument of destruction." On November 11 he appointed a nine-member committee of visitation and inspection headed by G.K. Karithii to enquire into the future of the university. The committee hopes to report its findings early in 1983.

The Committee for the Release of Political Prisoners in Kenya was formed in London, England last July. (Others have formed in the USA and other European, Asian, and African countries.) The committee includes concerned academics, writers, journalists, a number of whom are exiled Kenyans. Its efforts to tell the truth about suppression of academic freedom and human rights in Kenya have been met with indignant denials by the Kenya government.

In a statement issued on December 16, the government branded exile lecturers as "run-aways wanted for crimes in Kenya," although none of the exile lecturers has ever been charged with any criminal offence. It went on to state that "Kenya is a free, open and democratic society with nothing to hide" and further said that "the total loss of life due to the August 1st disturbances was only 129 dead." Oddly, the official Kenya government figure issued in *August* was 159 dead! Those offering a different picture are "unpatriotic elements making malicious propaganda and tarnishing the good image of Kenya."

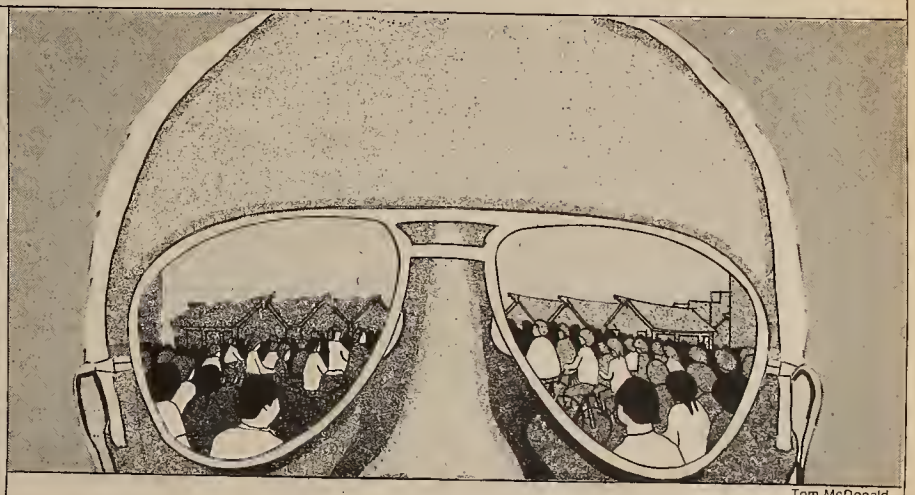
In stark contrast, a general statement issued by the arrested students appeals to international opinion "to look into the denial of our human rights, into the brutalities we have suffered and into the conditions we are subjected to daily. Most of us are under 24 years of age and this abuse and torture should not be happening in a nation that labels itself the most democratic in all Africa".

Dr. Reid is with the Department of Physics at Simon Fraser University.

Will a Canadian professor and his wife spending a year in China survive Marco Polo's Revenge?...

Culture shock!

by William Goede



Tom McDonald

What mad visions conspire when you hear the word 'China'? Chances are it's a mere idea instead of a vision, a dream instead of an hallucination. We've been here ten days, going on two years now, and I can't understand it. Surely it's all some sort of trick.

We have no time to do anything because we're doing everything. This is the most baffling, frustrating, wild, incredible experience. China is either an ancient or a future world, a flashback or a preview. It has nothing whatsoever to do with the world as we knew it a few short days ago. I don't know how we're going to be able to last for a whole year. I don't think we can take it: it's just too much too fast!

In China, a day begins at 5:30 and runs until midnight. You don't sleep here, there's too much to do, too many people, too much grit, why you can *feel* the weight of the country against the windows of your room.

Somewhere, always, there's a mass of men and women toiling. Everything's being reconstructed. A city of eight million people is completely revamping its physical and emotional environment. What we are feeling and experiencing is a country which is trying to lift itself out of the 15th century and plop itself right down in the middle of the 20th. It doesn't even plan on having a Renaissance or a Baroque Period, a Pre-industrial or a Victorian Era. There are no Edwardians or Lost Generations here, only one billion people getting up out of the gutter and building a computer bank.

As Westerners, we feel so irrelevant. Freaks, that's what we are. We walk down the street towing a huge crowd of people. We stop to buy something and 1,000 people want to see what it could possibly be that the *foreigners* do when they get it into their heads to buy something. Incredible! Look, the foreigners are buying a bicycle? Do you suppose they know what it is? Can they ride it? Look, they're actually getting on top of it! Some people ride their bicycles into trees watching Marilyn pedal down the street. They can't believe their eyes. Foreigners! Here! Look at the funny foreigners.

One thing is certain, the Chinese people have a lot of dreams. They think they're important. They believe in themselves. They don't seem to have any sleepless nights or suffer from alienation (or euphoria). It's just plain hard work. The 20th century may belong to Canada but the 21st is theirs. Maybe that's what bothers me: I'm already convinced they're right.

***

We landed in Beijing on what had been my 50th birthday, which I had not even seen, passing as we did from 2 in the afternoon at San Francisco to the next night at 10 in Beijing. We were met by two people from Tianjin University — Tianda, as it is called, from Tianjin Daxue — who whisked us off to an old hotel. I remember from the start that we were accorded a kind of respect not customary in Canada. The two led us to the door, stood back, indicating that we should enter, but that they were forbidden to do so.

Lesson Number One: China, which was punished for centuries by Western Colonials, is a land where foreigners are placed on a pedestal and treated like gods and goddesses. My class stands when I enter, and will not leave until I do. I have to go out the door, wait for them to disperse, before it is safe to re-enter and finish my business.

Along with Lesson Number One, was the realization that our conception of a kind of Orwellian world is the result of a comic-strip imagination. There *is* suppression, mind-control, crowd mentality, but at the same time, there is real joy, belief in one's self, true comradeship, celebration, humanity, love...Let me describe one incident.

Every morning at 6:30 the loudspeakers erupt from both campuses (Nankai University and Tianda face each other across a set of ponds), first with a reveille, a soft sinuously oriental piece, then a martial piece, with exercise instructions. From all campuses, thirty thousand people, rising at five to six, rush out into parks, pond pavillions, roads, gardens and begin their tai chi and their jogging. Instructions again, Orwell's voice in your own Western ears, and then...what do you think broke across the waters this morning, before which 30,000 people stood silently, listening with their whole bodies? Mozart's Clarinet Concerto.

Back to the hotel.

We enter the room, a giant room, full of large overstuffed furniture with doilies, high ceilings, patterned drapery, the omnipresent vacuum jars with boiled water; and we are treated like royalty. We are driven into Beijing, around Tiananmen Square, past Mao's Tomb, Qianmen Gate, and down to the train station, loaded into a first-class car, warmed with tea, entertained, curried, treated. We arrive in Tianjin and are totally unprepared for what lies ahead.

Listen! In your wildest imagination — in Hollywood's wildest dreams — there is nothing to match one's first look at Tianjin, nothing. I am totally unprepared, totally, totally.

We are met by the officials from the Waiban (Foreign Affairs Office, Tianda), settled into a schoolbus and driven into a veritable flood of humanity. We are helpless, like a raft against rocks in a current too strong to withstand, honking, honking, and everywhere, people, people, bicycles, cars, trucks, carts, donkeys, peddlars, brick walls, old mansions, tall office buildings and bicycles, bicycles, bicycles. Bicycles everywhere. Everyone rides bicycles everywhere at once. Seven and a half million, maybe eight, who knows? And all on the road at the same time.

I fear for my life. Why is it we're not all killed at once? Why fear for the neutron bomb? We're going to kill each other by our mere presence. But no, that's what you call 'culture shock'. Everything is working. It only looks confused. Wait! There's something, some pattern here, if only I could discern it. Where does it start? Let's start here, with one man.

Well-dressed, no Mao jacket, no red stars, no madness. A relaxed, composed, handsome man, easy, moving effortlessly down the street. Going? He knows. Everyone knows where he is going. You don't get the feeling, as you do in San Francisco, that nobody knows where they're going. Lesson Number Two. You don't know anything about China.

This city was destroyed in an earthquake in 1976. You can see it: in places it resembles Frankfurt in 1952. But above the downspout shelters — crowding the streets, taking up the boulevards and courtyards — an oriental city, one which goes beyond the pictures from Hollywood: tall, brick Edwardian houses, graceful mansard roofs, arches, pillars, crowns, very, very old. Once, Tianjin was, along with Hong Kong, Shanghai, Canton, Macao, a city with 'foreign concessions'. That means, of course, that huge sections of the city were owned outright by foreigners — British, French, German — and off-limits to Chinese. Their main job was to trade with China, but in fact they bought and sold coolies. (That is one reason why the Chinese look at you as if you were a freak or a left-over).

After a madcap chase scene, we are deposited at The Guest House, at the ponds on the campus of Tianjin University, a building two years old, spacious, an island of 'foreign experts'.

The Guest House resembles an early 60's condo, four storeys in height, and we look out across a ridge of tile roofs at the tower of Nankai University, a brownstone Soviet model building. There are a couple of dozen 'experts' and their families here, a dining room where we are served excellent food which we purchase for about one dollar for two a meal. There is good beer and wine, some orange-like soda, tea, tea-like coffee, and water which is perfumey and not quite drinkable — but then we have been spoiled, haven't we? We have three rooms, an entryhall, kitchen, bathroom. Hot water comes on mornings, then at noon and around 6 at night till 10. They do our towels and bedding, and we pay for our laundry. I teach two classes, 8 hours a week each. Saturdays and Sundays are just days of the week here.

Money is a strange matter here. There's no such thing as a cheque, and I've never seen a bank. People use money here, and carry it everywhere. In stores, the cash box sits out in plain sight. I was paid ahead of time! When they deposited us at The Guest House on 30 August, they had already calculated that I had left Victoria on 27 August, and paid me for August, five days.

On the 5th of September, I was called over to the administration office, along with the other foreign teachers, and they handed me my pay. It was all rolled and lapped together in a most intricate way, like a puzzle, bundled together in 100 yuan bundles, and inside, like a prize, $130 in U.S. bills, and, inside that, smaller and smaller denominations until, in the very center, wrapped carefully, the few aluminum coins to bring it to exactly 700 yuan. Then we were walked up to the waiban office and made to sit at desks, count it out carefully in front of them, to make sure we hadn't been short-changed and finally asked to sign a handwritten receipt. We then pocketed the cash. We were told just to leave the money in a drawer in our rooms, that nobody would bother it, expecially the dollars.

Today, I was paid for my air tickets in U.S. dollars, $2,200, and there they all were, inside an envelope, and I had to count them out and make a receipt.

We're driven here and there, to movies, to Tianjin Carpet Factory Number One, Friendship Store, Chinese movies (tomorrow night, a Japanese movie in Chinese; last week, "General with a Sword", about an officer in the Kuomintang who joined the Communists after a long and bitter disillusionment).

We have purchased two bicycles (Fang Huang, or Pheonix), great black metal monsters, built to withstand earthquakes and 7 million other bicycles, all drifting the same way...

Dr. Goede is a Canadian academic and writer from Victoria, British Columbia.

Chinese higher education: putting things right by degrees

by Jane Marshall

Exactly five years ago, Deng Xiaoping, then newly rehabilitated vice-chairman of the Chinese Communist Party and mastermind of the pragmatic, moderate political reform under which China has since been governed, said that education should achieve initial success within five years.

He was speaking at a time when education at all levels had just spent 10 years in the turmoil of the Cultural Revolution, a decade during which the concept of academic degrees was abolished, intellectuals and teachers were branded as "evil-smelling people" (in common with capitalists, landlords, capitalist roadsters and the like) and an estimated one million college graduates were "lost".

China has trained more than 600,000 students in higher education during the past four years. According to the Ministry of Education, at the end of 1981 the number of higher education institutions was 704 — 270 more than in 1965, the year before the Cultural Revolution started — teaching 1.28 million students, an increase of 606,000 over 1965.

TV University

In addition the authorities encourage various kinds of part-time study, such as the country's "TV University", founded in 1979, from which 78,000 Chinese have just graduated.

China is also making an effort to stabilize its higher and postgraduate education. One obvious sign is the restoration or, as far as communist China is concerned, introduction, of academic degrees.

The Chinese made three attempts to establish degree programmes after 1949 — the third was made in 1965 — but political upheaval prevented them. This time they have succeeded. Bachelor's degrees made their debut last year; and this summer 8,562 postgraduates have become the first holders of master's degrees in the history of the People's Republic of China, with nine doctorates awarded on an experimental basis.

The Chinese will continue to concentrate on master's degrees rather than doctorates, at least for the time being, because of the shortage of professors and research facilities. They plan to turn out 10,000 masters a year, primarily to build up the country's scientific expertise.

More graduates needed

But despite Deng's "initial success" up to now, China is producing far fewer graduates than it needs. Chinese college students represent only about one per cent of their age group, or 13 in every 10,000 of the total population. This summer about 311,000 college students graduated, more than in any year since 1949. But the number of applications for their services from various local and central departments totalled 700,000, more than double the number available, and a low estimate of the numbers actually needed.

The country is desperately short of specialists of all kinds, particularly of agricultural technicians (who number only four out of every 10,000 people employed in the industry) and scientific and technical experts (three out of every 10 medical workers recruited last year had no proper medical training). Fewer than half of all professionals currently employed had a university or college education or equivalent; they are unevenly spread across the country; and many need further training.

So priority in higher education is going to training more students in such fields as agriculture, forestry, geology, petroleum, mining, metallurgy, mechanical engineering, construction, light and textile industries, transport and communications. Also in demand, however, are economists, linguists and legal experts. In some disciplines, such as engineering, the Chinese have to correct the proportions of the various types of professionals produced. They need more technical and practical workers, and fewer theoreticians.

For most young Chinese, graduation time, although the culmination of four years' hard work, is not a joyful release from strain and worry. It is tempered by anguished speculation as to what employment, and especially where, they will be assigned.

Precious asset

Graduates are not free to apply for specific jobs; they are too precious a national asset, and each is "offered" a post which, if he or she is lucky, will be in or near one of the large cities. If the new graduate is less fortunate, it might be in one of the remote border regions, such as the inhospitable, largely undeveloped, northwestern province of Xinjiang, which is peopled by minority nationalities not over-friendly to the majority Han, and where there is great need for trained experts and specialists.

According to the Ministry of Education, about 80 per cent of this summer's college graduates are being sent to the provinces; for many it will be the start of a long period far away from home.

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Defections of Chinese pose problems for U.S.

China's policy of sending students, scholars and others to the United States for extended visits has created tensions between the two governments because of the large number of defections, according to U.S. officials.

Peking officials are also reported to be troubled by what appears to them to be the beginning of dissident activities in the United States by some Chinese students.

At the end of October, there were 1,030 pending applications for political asylum filed by Chinese in the United States, a figure equal to approximately 10 per cent of the estimated 10,000 to 11,000 Chinese who are in the country on extended visits, according to figures provided by the Immigration and Naturalization Service. Eight applicants for political asylum have been approved so far this year and 87 rejected.

In Canada recently, a Chinese physicien studying on a Chinese Government scholarship at McGill University announced that he would defect to the West to publish a new dissident magazine, China Spring. The physician, Wang Bingzhang, said he would not return to China but instead would devote himself full-time to a new organization, based in North America, that would work for democratic change in his homeland.

Dr. Wang's defection caused a stir among many Chinese students and scholars in the United States. He said he had received hundreds of letters of support, many from Chinese students. His magazine has received private donations amounting to tens of thousands of dollars, and companies owned by overseas Chinese have pledged even larger donations.

It is impossible to determine what percentage of Chinese in the United States request asylum out of sympathy with dissident ideas and how many do so because they want to stay for economic or personal reasons.

Dr. Weng said that while he was still in China he sympathized with dissidents active in 1978 and 1979, many of whom have since been jailed. He said that when he left China for his studies in Canada he had already decided that he would try to form a dissident group in North America.

New York Times Service

UNIVERSITY OF SASKATCHEWAN

Department of Medicine

ACADEMIC FULL-TIME POSITION

HEAD

The South Saskatchewan Hospital Centre Board and the University of Saskatchewan are seeking a Head of the Department of Medicine at the Plains Health Centre in Regina, effective July 1, 1983. The position is an academic full-time appointment in the Department of Medicine, College of Medicine, University of Saskatchewan.

The successful candidate will be a specialist in General Internal Medicine or one of the Internal Medicine subspecialties and have specialist certification by the Royal College of Physicians and Surgeons of Canada. Candidates for this position should have demonstrated excellence in teaching and patient care and have some previous administrative experience in some area of Internal Medicine. Clinical medical research experience would be an additional asset.

The Plains Health Centre, as part of the South Saskatchewan Hospital Centre, is the major University of Saskatchewan teaching hospital in Regina. The Plains Health Care Centre participates in medical education of approximately one-third of the University of Saskatchewan final year medical students and medical residents. The Plains Health Care Centre is a modern, acute care hospital, with modern facilities and equipment, and is the major Internal Medicine and Surgery referral centre for Southern Saskatchewan. The Department of Medicine at the Plains Health Centre has 128 beds and ambulatory patient care facilities. It consists of 34 members who have either academic full-time or clinical part-time appointments and who are general internists and/or subspecialists in Internal Medicine.

The administrative responsibilities of the Head of the Department of Medicine at the Plains Health Centre relate to patient care, teaching and research. The Department Head will be responsible to the South Saskatchewan Hospital Centre Board, through the Executive Director, in matters related to patient care and to the University of Saskatchewan, through the Head, Department of Medicine, College of Medicine, in academic matters related to medical teaching and research. The Head, Department of Medicine, Plains Health Centre, may have delegated responsibility by the Head, Department of Medicine in the College of Medicine for co-ordination of various academic affairs in other participating hospitals in Regina.

The total salary associated with this position, which is not dependent upon amount of clinical earnings, will reflect the candidate's academic qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Applications, with accompanying curriculum vitae and names of at least three references or enquiries to Dr. R.M. Bala, Professor and Head, Department of Medicine, College of Medicine, University of Saskatchewan, Saskatoon, Saskatchewan.

How much time have academics had to ponder on some of the fundamental issues at the heart of Chinese-western academic exchange?

The Chinese balancing act

by Ruth Hayhoe

The last few years have seen a remarkable volte-face in Chinese politics which has opened the way for lively intellectual interaction between Chinese universities and the West, a situation neither side imagined possible only ten years ago.

Canada is in the mainstream of this new development. There are currently about 1,000 Chinese scholars and students in Canadian universities; and a multi-million dollar CIDA project is in place which enhances exchange opportunities between Canadian and Chinese universities and contributes to new developments in Chinese higher education. This new openness on the part of China is also attracting enthusiastic interest in the United States and many countries of western Europe.

With all the drama and excitement of the race for involvement in a China so recently opened up, how much time have academics and administrators had to ponder on some of the fundamental issues at the heart of Chinese-western academic exchange? How many have had occasion to reflect on present developments within the perspective of the fruitful yet explosive interaction that has been experienced over recent centuries between China and the West?

Marco Polo was able to recount little about the sophistication of China's meritocratic government with its selective scholarly examinations because of Mongol domination in the period. However, accounts brought back by European travellers in the late sixteenth and early seventeenth centuries succeeded in capturing the imagination of European thinkers, most notably the French philosophes, who saw China as one of the most progressive and enlightened societies in the world. There is a strong argument to suggest that both European civil service examinations and selective written examinations in the universities were inspired by these accounts of the Chinese system.

The decline of China in the 19th century and her humiliation at the hands of the western powers and Japan is well known. How remarkable then that less than two decades after the successful revolution of 1949, she should once again be capable of releasing upon the world ideas as potent as Maoism proved in the sixties, calling in question some of the age-old values of western universities and leaving a permanent mark on their development. Granted that the upheavals of the sixties cannot be explained solely in terms of cultural diffusion, few could deny that Maoism played a role in the democratisation of western academia.

Ruth Hayhoe is a Canadian who has taught for thirteen years at secondary and tertiary level in Hong Kong and Shanghai. She is now pursuing doctoral research at the University of London Institute of Education on the interaction between Chinese and western universities over this century, and has published a number of academic articles based on her research in the British Journal of Teacher Education, Canadian and International Education, China Quarterly and some Chinese journals in China. She is at present editing a book on Contemporary Chinese Education to be published by Croom Helm, London, early in 1984.

What has the West in its turn had to offer China? Over this century Chinese leaders have shown an interest in the whole gamut of western university models, German, French, American and Soviet. As a result, a modern Chinese university system has evolved, one which is quite distinct from China's traditional patterns of higher education and which owes something to all of these types. However, western university models have over and over proven subversive when too rigorously implemented in a cultural context so different from that of the West.

China's first great cultural revolution, the May 4th Movement of 1919, was born in Peking University. The movement began just two years after the university had been re-organized by Cai Yuanpei along the lines of the German academic tradition, with its concentration on theoretical study in the pure arts and sciences and its great motifs of Lehrfreiheit and Lernfreiheit. Chancellor Cai Yuanpei, later Minister of Education and Head of the Academica Sinica under the Nationalist government, consistently shaped Chinese higher education policy according to aspects of the German model which he admired. He demanded a strict separation between academic study and politics which was totally alien to Chinese scholarly tradition. The move resulted in increasing disaffection between Chinese university students and the Nationalist government, and their positive contribution to the success of the Communist Revolution in 1949.

Chinese Communist leaders in their turn chose to pattern their new higher education system on the Soviet model with its focus on the formation of professional expertise in those fields needed for rapid industrialization. While this made an important contribution to China's successful industrialization, the Great Proletarian Cultural Revolution of 1966 might be interpreted as an impassioned rejection of the domination of these technocratic modes of knowledge in the universities. The Soviet style compartmentalization of political study and its use as a tool for ensuring student subordination to authority was even more abhorrent to Chinese imbued with the Confucian and Maoist vision of politics which pervaded the whole curriculum and focused serious scholarly attention on the great issues of how to govern well. Though the Maoist model in its Cultural Revolution form has proven less durable than the ancient Confucian one, its commitment to the integration of theory and practice and the holistic involvement of scholars in the great task of socialist modernization remains. This fact must be given thoughtful consideration by all who are participating in present Chinese debates over higher education policy, not least those western academics taking part in exchange programmes with China.

In the present moderate climate, Chinese higher education policy might be seen as a kind of balancing act. It seeks to right both the excesses of over-enthusiastic implementation of Soviet patterns in the fifties as well as those of the radical indigenisation of Chinese academia in the Cultural Revolution period. Present leaders blame the latter period for putting China back ten years in the task of forming young people able to offer practical service to socialist modernization.

Where the Soviet model focused on training high level professional expertise, present policy makers are seeking to break down the rigid barriers between departments and specializations that marked the Soviet model. Their aim is to nurture young people with greater professional flexibility and a more thorough education in the fundamental scientific theory underlying their area of expertise.

The legacy of the Cultural Revolution has given Chinese leaders a sense of urgency about the need for raising academic standards and rebuilding links with the world scholarly community. This has led to the reintroduction of nationwide selective examinations for university entrance, and the practice of conferring academic degrees similar to those in the West for both graduates and postgraduates. The egalitarian consequences of these developments are seen as unavoidable at the present time. Yet coupled with this effort to raise scholarly standards is a great push to increase higher education enrolment. It has risen from 565,000 in 1976 to 1,280,000 in 1982, still far from adequate in a nation of over one billion!

Another rather controversial issue related to the problem of raising scholarly standards has been the question of who should control the universities. During the Cultural Revolution, education was to serve proletarian politics, which indicated control by the Communist Party, or at a more radical level, by the masses themselves whose representatives joined revolutionary committees administering higher education. Present concern with scholarship and the creation of links with the world academic community has revived the old debate over university autonomy and the need for scholars themselves to be in charge if standards are to be raised. While university Party committees will continue to play an important role in policy making, academic staff are being given more control over curricula, research and even personnel than they have had for some years. In a cultural environment where the scholar's task of advancing knowledge can never be isolated from its moral and political context, and where the validity of knowledge has always been judged by the all-important criterion of its benefit to the people, this will continue to be a sensitive issue.

Western social scientists seeking to do field research in China are often severely frustrated by the restrictions placed upon them, but some reflection on basic differences in the role of the scholar in these two societies should make clear the reason for Chinese caution. In the Chinese view knowledge grows through practice and is not the abstract academic exercise it is for most western researchers eager to get another book to their credit. The fear that the extended presence of western observers in a Chinese unit will change the very process they are observing and even cause social disruption can well be understood.

Let us consider some of the dilemmas facing Chinese leaders as they lay down quotas and arrange programmes for their scholars and students to study in the West.

Should they focus on the applied sciences which seem to offer immediate benefits to their modernization programme, or should they leave ample space for students to be given high level training in pure scientific disciplines so that they can make a long-term contribution to independent scientific development in China?

What sort of allowance should be made for the social sciences, or are they so poisoned with bourgeois ideology in the West as to be useless for Chinese scholarly development? Given that some social scientists are going to the West, should they concentrate on garnering practical research techniques which can be adapted to China's Marxist-Leninist social theory, or should they be given time and opportunity to gain a thorough critical knowledge of key fields of the social sciences as they are pursued in

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Balancing act...p. 17

the West?

Is it more worthwhile to send mid-level scholars for shorter periods of time to upgrade their scholarly level, or should the emphasis be on younger students who have prospects of a long career ahead in China? How can those most able to benefit from academic study in the West be selected, and how can the selection process also ensure basic loyalty to the socialist system and willingness to return and contribute to China's modernization?

There are no simple answers to these questions. So far the emphasis has been on the applied sciences and practical techniques in the social sciences, but some room has also been made for more fundamental research and training in the natural and social sciences, and in literature and the arts.

For over a century, the Chinese have tended to work within a policy familiar to Sinologists as the 'ti-yong' dogma: Chinese learning as the substantive basis (ti) and western techniques for their usefulness (yong). Although this formula is never used by present leaders, a similar principle informs much of the rhetoric expressing their determination to benefit from the 'advanced experience' of the West without being corrupted by its decadent ideology. However, they may now have become aware that it is no easy matter to separate techniques from the ideology that supports them, and they may be prepared for a more realistic interaction on the basis of both techniques and ideology. This should prove beneficial to both sides, and should ease the strain experienced by Chinese scholars as they move between these two very different social realities.

While some westerners react in a rather paternalistic way to this development, shocked by what they see as China's embrace of the coca-cola culture, there is no doubt that Chinese civilization has enough resilience to cope with this sort of pollution. There is no doubt also that China has as much to give to the West, both from her rich store of traditional wisdom and her unique experiments in socialism, as she can hope to gain in present interchange.

The real hazard is not that China may become corrupted, but that lack of understanding of the very deep-rooted differences on basic issues — such as the concept of knowledge and how it advances and the social role of the scholar — should lead to further explosive conflicts and China's withdrawal from a situation both precarious and potentially enriching for both East and West.

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Faculty of Law
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The Faculty of Law, Dalhousie University, invites applications for appointment as assistant, associate, or full professor to begin July 1, 1983.

The Faculty is particularly interested in applications from those with qualifications and teaching interests in Public Law, Corporate and Commercial Law and Property Law.

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Applications should be directed to:

The Dean
Faculty of Law
Dalhousie University
Halifax, Nova Scotia
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REFUGEE DOCUMENTATION PROJECT

York University

Director — Howard Adelman

The Project, funded by a grant from SSHRC, has three functions:

- to acquire and preserve a library of material on refugees.
- to create an index of Canadian personnel and organizations concerned with refugees.
- to assemble information on current refugee crisis centres through field work and scholarly research.

The Project is soliciting from organizations and individuals donations of archival refugee-related material (studies, reports, documents, press clippings, conference papers, etc.). If you are doing research on refugees, the Project would like to hear from you, so others can be informed of what work is underway in the field.

Refuge, a bi-monthly periodical on refugees, will be publicizing the work of the Project.

Further information on **Refuge** and the Refugee Documentation Project can be obtained by writing or calling:

Caroline Stephens,
Administrator
Refugee Documentation Project
York University
4700 Keele Street
Downsview, Ontario
M5J 2R6
(416) 667-3639

International Campaign — Massera: a report

José Luis Massera, mathematician-engineer — member of parliament in Uruguay was seized in 1975 by government authorities in his country for his political opinions and tortured. He has been held since that time in terrible prison conditions.

Like other political prisoners, he is kept in bitter winter temperatures in an unheated windowless cell, restricted to summer clothing. Violent examinations are undertaken in the middle of the night. Hygiene is abominable.

Amnesty International adopted Professor Massera as a prisoner of conscience and reported on Sept. 15, 1982:

> Dr. Massera has suffered 5 acute hypertensive attacks since last November. There is imminent risk of cerebrovascular accident which could be fatal.

Prison authorities deny Massera appropriate medical care and even prevent his family from bringing medication.

Jean Francois Labarthe, International Red Cross, reported on April 10, 1980: in Libertad, when a child comes to visit, he waits for the imprisoned father in a pretty little garden with sandbox and swings but the father is forbidden to show any sign of tenderness. (The censor holds back mail and expert psychologists prey on discouraged prisoners.) The prisoner gradually loses touch with parents and friends. The administration drives prisoners through profound distress to suicide, homicide or psychotic states.

Latin America Press, Lima, Peru, reported on July 15, 1982:

> Corpses of 3 political prisoners were delivered by the military authorities in Uruguay to relatives with strict instructions not to open the coffin or to hold an autopsy.

The Human Rights Committee of the United Nations ruled that J. L. Massera, as a result of maltreatment received, suffered permanent injury and as a result one leg is several centimetres shorter than the other.

Professor Massera, while in prison, has been awarded honorary degrees by universities in Rome, Nice and, in 1982, Padua, Mexico. He has been offered immigration and university posts in Florence, Italy and Orsay, France. The Society for the Protection of Science and Learning in London, England has set aside for Massera a special grant.

Massera is now 67 with health undermined by prison conditions. International Campaign-Massera is determined to persuade the Government of Uruguay to free Massera by simply escalating publicity about the Massera case, the inhuman treatment of political prisoners and the suppression of freedom of thought. The release of Massera will have spin-off beneficial effects for other victims.

To save Massera, our urgent need is to arouse public opinion. If you wish to help, then:

- Circulate copies of this article to friends and colleagues.
- Write a statement on behalf of Prof. Massera, get it signed by friends and colleagues. Write on formal letterhead stationery, send copies to International Campaign-Massera (39 Elm Ridge Dr., Toronto, Ont. M6B 1A2), to the Uruguayan Ambassador in your country, and to the local newspapers.
- Encourage your group or Society to give official support to International Campaign-Massera. United public pressure will force the Uruguayan government to yield.
- If you can, make a modest financial contribution to International Campaign-Massera. But it is more important to contribute to publicity.

Censured Administrations

The following university administrations are under CAUT censure:

President and Board of Governors
UNIVERSITY OF CALGARY (1979)
The third stage of censure was imposed in May, 1980.

President and Board of Regents
MEMORIAL UNIVERSITY OF NEWFOUNDLAND (1979)
The third stage of censure was imposed in May, 1980.

Note:

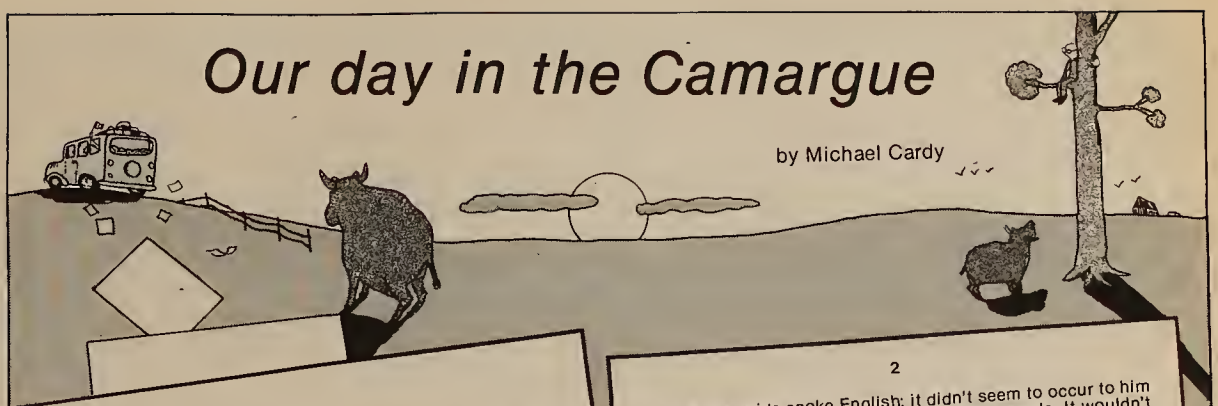
1. Under the first stage of censure faculty members are advised to inform themselves fully of the procedures which exist for the protection of academic freedom before accepting an appointment at the censured university. The censure is advertised regularly in the *CAUT Bulletin*.
2. Under the second stage of censure faculty members are advised to inform themselves fully of the procedures which exist for the protection of academic freedom before accepting an appointment at the censured university. The censure is advertised more widely in Canadian and foreign faculty association publications and other publications.
3. Under the third stage of censure the CAUT Council recommends that members of faculty associations not accept appointments at the censured university.
4. Because the CAUT does not recommend that faculty members decline appointments when a university is under the first or second stage of censure the *CAUT Bulletin* continues to carry advertisements for positions vacant at censured universities. Such advertisements are **not** carried in the *Bulletin* for universities under the third stage of censure.

Information about the events which led to censures may be obtained from:

The Executive Secretary
Canadian Association of University Teachers
75 Albert Street, Suite 1001
Ottawa, Ontario
K1P 5E7

Our day in the Camargue

by Michael Cardy



Dear Connie,

I've let you down badly. I promised I'd send you a full report on everything I did during the "Grand Tour" of Europe with Mummy and Daddy, and the best I've been able to manage so far was a postcard from London. Daddy's conference in Aix-en-Provence is almost over already and we're going to Paris tomorrow.

I told you a little bit about the conference before we left. It's for very distinguished literary scholars — Daddy's one, of course, or so he tells Mummy and me — and they've been meeting in Aix to read extremely boring papers to one another. When Daddy was giving his paper (it's on Chaucer; I read it and it was very, very boring), Mummy and I visited a vineyard, which was just great. Daddy has started to call Mummy and me camp-followers. Well, anyway, last Wednesday there were no papers and everybody went on a bus trip to the Camargue, which is where the French cowboys hang out (really!). Daddy accused me of not knowing any geography and pointed out on his map of France (he's got a bag full of maps, guides and travel books) that the Camargue is actually the delta of the river Rhône. Then he accused me of not knowing what a delta is, which isn't true! That stuff's so boring anyhow. Daddy wondered what in hell they're teaching us in school these days. Good question!

Mummy and Daddy and I got on one of the buses with a whole bunch of other people from Canada and the States. We'd been sitting in it for about 10 minutes when the conference organizer, Monsieur Lebrun, a very nice man but a bit flustered that day, clambered aboard and told us that our bus would have a French-speaking guide in it and we'd have to get on another

2

where the guide spoke English; it didn't seem to occur to him to change the guides over rather than the people. It wouldn't have mattered to us, as I've been managing quite well in French since we arrived. Mummy's French-Canadian of course and speaks the language perfectly and even Daddy understands everything he wants to. But Daddy was talking to an American professor about some boring book and so we all got off the bus and piled into another one.

The trip there wasn't very interesting. We finally arrived, though you'd never have thought so. The road got narrower and narrower till in the end the buses couldn't go any further. We all got out and in batches of about 50 we climbed up on a flat trailer (it wasn't too clean) hauled by a tractor and, after an uncomfortable ride over a bumpy, dusty lane, ended up in a farmyard. It was very, very hot.

We'd come to see the bulls and the cowboys, but they were nowhere in sight. We had to make another trip to reach them! This time we all went together and the farmer produced all his vehicles so we could. There were two more flat trailers and tractors, an open truck and a covered truck. The two trucks looked pre-war — pre-First World War, that is! The very distinguished literary scholars got aboard these jalopies somehow or other, but you could tell that some of them were beginning to lose their enthusiasm. The covered truck had a very high back, so that all you could see were the heads of the people inside. From their glum faces you'd have thought they were being transported to a concentration camp. Daddy says it's good for literary scholars to experience some of the discomforts of real life now and again, but he wasn't in that covered truck.

3

When we arrived we found ourselves in a huge field. There were zillions of bulls in it, all huddled together and guarded by cowboys — so they wouldn't attack the visitors, I guess. Well, we looked at the bulls and the bulls looked at us, and this went on for quite some time. The cowboys were real, by the way; they were on horseback and wearing chaps and a kind of stetson hat, though only five-gallon instead of ten. One of them was explaining something but nobody listened. I think everyone was working out the best escape route. A couple of daring souls approached quite close but neither of them went so far as to prod a bull. One very, very distinguished literary scholar, whom Daddy knows quite well, was going from group to group asking: "Anybody bought one?", but no one had.

Well, after the bus ride and that experience, everyone was terribly thirsty. The farmer and his family had set up a sort of bar made of trestles and boards. There were jugs of wine and the Spanish drink sangría, which is wine with lots of fruit and vegetables. Unfortunately, there was a good deal of jostling to get served and you could see that tempers were just a weeny bit frayed. Daddy, who's British as you know, called it a scrum but said that he'd done well in scrums when he played rugby. So he dived into the crowd and Mummy and I soon had our drinks, which were fantastic! It's amazing how everyone's mood changed after a couple of those drinks. They all suddenly became happy and kind of, well, sexy. Mummy was speaking in French to a rather dishy Frenchman — all the French seem so astonished to find Canadians who speak their language — when he put his arm round her. Mummy's still quite luscious, of course, but she's incredibly old; she admits to being 40. Daddy went black with fury and I thought he was going to do

Professor Cardy is with the Department of Romance Studies at Brock University.

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some more of his scrum thing, but he managed to restrain himself. It's strange, but Mummy didn't seem to mind at all.

After the drinks we all went into a massive and beautifully cool barn and sat down at rustic tables. The food was delicious, with lots of different kinds of fish and olives and so on. The way they brought it in was extraordinary: on huge round platters at 12 feet in diameter. It took six people to carry one. You could have as much wine as you wanted too. You just went up with your jug and filled it straight from the cask. I'll admit that quite soon I was in a sort of haze and I think everyone else was as well. I noticed that the same Frenchman had his arm round Mummy again, but Daddy didn't mind a bit this time, mainly because he had his arm round the Frenchman's wife. Mummy didn't look too happy about that. Daddy told me later that he'd only done it to promote international understanding. I have to confess that my only catch was a Mr. Henze, a retired professor of German who must have been at least 125 years old! I expect you think that didn't do too much for my ego. In fact, he was absolutely charming and told me some very funny stories about other conferences he'd been to. He was a dear old man, really, and made me feel like a woman, even if he was about a century older than me.

Mummy was feeling a bit queasy — perhaps God was punishing her for being too nice to that Frenchman — and wanted to go straight back, but Daddy and I thought we'd like a swim. We sort of argued about this for quite some time. Finally Mummy said all right, she would come and sit on a baking beach and watch us swim, even though she felt rotten. When we tried to board the beach buses, though, we found they were both full, and we couldn't go after all. Perhaps that was God punishing Daddy and me for being unkind to Mummy when she felt sick. So we got on one of the buses going back to Aix. Just before the bus left, Monsieur Lebrun, who had volunteered to learn bull-fighting, got tossed into a bush. Mummy felt a lot better after seeing that.

That really ought to have been the end of the story, but it wasn't. We were about half-way home and everyone in the bus was cheerfully looking forward to dinner-time when suddenly a little car pulled across in front ot the bus. Our driver trod on everything but he couldn't avoid smashing into the back of the car. Both the bus and the car ended up on the other side of the highway facing the wrong way. Inside the bus there were quite a lot of minor injuries. One young man, who'd been standing in

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the aisle talking, went flying down the middle of the bus and sprawled in a heap beside the driver. He cut his hand badly. Poor Professor Henze bumped his head on the seat in front and had blood streaming down his forehead. He didn't seem at all upset, though, and when Mummy staunched the blood with a handkerchief, he giggled and said: "I voss so drunk, I didn't feel a thing." Anyway, in the bus there were only walking wounded, as Daddy said, but I'm afraid the people in the car were really quite badly hurt and needed help. It came in droves. First a policeman on a motorcycle, who radioed for more help, then a car with two more policemen wearing different uniforms, then an ambulance, then the fire brigade. The ambulance-men took the people in the car to hospital and our driver had to go off in the police-car, although he seemed very reluctant to leave his bus. I guess he had to make a statement, as Mummy heard the police use the word déposition several times. All this took a couple of hours.

We were all sitting in the bus when the driver returned. We gave him a round of applause as he climbed aboard. He stood in front of us, quite moved I think, and made a short but rather elegant speech. He expressed regret for the delay but was sure we would all agree that the circumstances were beyond his control. He told us that the police had exonerated him from any blame in the accident and thanked us for our support and patience. What Daddy called his peroration consisted of a suggestion that he drive the bus to the nearest village where we could all go for a drink since, he said, he badly needed one himself. We cheered and clapped and stamped our feet.

By the time we'd had our drink and driven back to Aix, it was well after eight. Daddy said that, after our adventures, we should have dinner in a really good restaurant, which is what we did. I had pâté, fresh sardines, steak au poivre, profiteroles and fresh peaches. Fabulous! And about a zillion times better than the meal we had in that pseudo French restaurant in Toronto last year.

And so ended our day in the Camargue. I guess it had all the ingredients of a family movie, with an exotic setting, an undercurrent of sex, a bit of violence and a happy ending.

Grade 13 in Toronto is going to seem very tame. That boring Mr. Roberts for history again!

Take care,
Your friend,
Janet

THE BUSINESS COMMUNITY AND THE UNIVERSITY: THE NEED FOR COLLABORATION

April 17-19, 1983 Edmonton, Alberta

Sponsors: **The Institute for Research on Public Policy**
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The Association of Academic Staff: University of Alberta
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Canada is particularly vulnerable at this point in its history. Two important participants in helping Canada adapt to new conditions are the universities and the business community. But the relationship needs to be improved if Canada is to develop employment opportunities and maintain a tax base sufficient for our social programs.

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For information please contact R.C. Levesque: CAUT office.

CAUT document

Guidelines on Academic Appointments Held Jointly in a University and a Related Institution

The lack of specific guarantees of academic freedom for members of the academic staff who hold appointments jointly in a university and a related institution (Footnote 1) can and has led to abuses of that freedom. It would be difficult to make rules covering such appointments which would be applicable in all circumstances. This document is intended to provide general guidance only.

The principles of fairness and equity contained in the CAUT policy statements and guidelines to which reference is made below should be incorporated in agreements between universities and related institutions covering joint appointments. Such agreements should make clear that academic freedom, as understood and defined within the academic community, and protections provided within the university against arbitrary, discriminatory or biased treatment should be guaranteed by the other institution.

It is particularly important that faculty associations or unions require universities to include in agreements with related institutions to which members of the academic staff are jointly appointed terms and conditions of appointment which are fair and equitable, which conform to CAUT guidelines, and which are similar to the terms and conditions in the faculty handbook or collective agreement. Faculty associations and unions should seek to ensure that they are fully consulted in advance when such appointments are to be made. Appointees to joint positions should, similarly, be consulted in advance and advised in detail about the terms and conditions of their appointments.

Faculty associations or unions should ensure that the following understandings attach to joint appointments.

1. Appointment Procedures:
A joint appointment is an appointment to the academic staff which is dependent on, or related to, an appointment in another institution. Such an appointment may be full-time or part-time. The former is one in which a full-time commitment is made to the university and the related institution. The latter is one in which responsibilities to the university and the related institution amount to less than a full-time appointment. (Appointment of a physician in private practice to a university Faculty of Medicine and to a local hospital would, for example, be a part-time joint appointment.)
It is not intended that the guidelines will apply to those joint appointments which are honorary or *pro forma* or to those in which the responsibilities to either the university or the related institution are of a token or minimal nature. Joint appointments as defined here require substantial responsibilities to both the university and the related institution.

2. Nature of Appointment:
Full-time appointees to joint positions should have probationary, tenured or contractually limited status in accordance with section II.7 of the CAUT Policy Statement on Academic Appointments and Tenure. Appointments in the latter category should be made only in accordance with section III.B.1 (Limited term) of the Policy Statement. Appointments of this type which continue beyond three years should be probationary.
Persons holding joint appointments should be eligible for consideration for tenure by procedures analagous to those which apply to other full-time or part-time appointees to the academic staff of the university. Such procedures should conform to those contained in section III.A (Probationary period and tenure) of the Policy Statement. The criteria for tenure should be the same except that the weight given to the various criteria (teaching, research, contributions to the university) should reflect the nature of the appointment.

3. Part-time Appointments:
Members of the academic staff who hold part-time joint appointments (Footnote 2) are entitled to the protections outlined in section III.E (Part-time faculty) of the Policy Statement. A member of the academic staff holding such an appointment should be eligible for tenure after an extended probationary period equivalent to a normal probationary period. The criteria for tenure in a part-time joint appointment should correspond to those generally in use in the university but should reflect the specific nature of the appointment.

4. Grievance and Arbitration:
Members of the academic staff holding joint appointments, whether full-time or part-time, should have access to the grievance procedures contained in the faculty handbook or collective agreement or to analagous procedures contained in the agreement between the university and the related institution. The procedures should, in particular, provide for binding settlement of academic status disputes (disputes relating to appointment renewal, tenure, probation or dismissal) by access to a fairly constituted appeal committee or to arbitration as specified in sections II.A.10 to 12 of the Policy Statement. A single binding procedure, to which the university, the related institution and the member of the academic community are parties, should be used to resolve disputes which involve the appointee's rights, duties, or responsibilities in either portion of a joint appointment. An appeal committee or arbitration tribunal appointed under these procedures should have power to decide matters affecting either or both portions of the joint appointment.
Loss of appointment or privileges in a related institution should not, in and of itself, be considered to justify loss of an associated university appointment. Termination of the university portion of a joint appointment should occur only when it has been established, by fair and equitable procedures, that the university portion of the appointment should not continue.
After termination or loss of privileges in a related institution the university should continue its appointment and should make every effort to assist the member to obtain a new appointment elsewhere which will permit the appointee to engage in professional practice. The university should continue the appointee in the university portion of the joint appointment and should make every effort to make an appropriate new assignment of university responsibilities so that the appointee has duties and salary which are, in total, equivalent to those in the previous joint appointment.

5. Benefits and Salary:
Fringe benefits and salary provided to joint appointees should be equivalent to those provided to members of the academic staff on comparable full-time or part-time status. The agreement between the university and related institution should specify the contribution of each institution to salary and fringe benefits.

6. Sabbatical Leave:
A sabbatical leave policy for persons holding joint appointments should be established as part of the agreement between a university and a related institution. It should conform to the CAUT guidelines concerning sabbatical leave. The length of leave and salary entitlement while on leave should, as a minimum, be based *pro rata* on the university portion of the joint appointment.

7. Association:
Persons holding joint appointments should be eligible to join the faculty association and should be so informed at the time of appointment. They should be included, if possible, in the bargaining unit.

1. The phrase "related institution" is intended to include autonomous public service or research organizations (including hospitals) in which members of the academic staff of a university carry out professional responsibilities.
2. Part-time joint appointments are those in which the incumbent's principal source of income is other than the university or the related institution or those in which the total responsibilities toward the university and the related institution are substantially less than full-time.

Council Resolution
1982

CAUT document

Abuse of Professional Authority: Sexual Harassment Interim Model Clause

1. The parties agree that sexual harassment as defined herein is an abuse of professional authority and may be the subject of discipline.
2. Complaints of sexual harassment shall be directed to (see footnote 1). The (see footnote 1) shall investigate the complaint, mediate and in the event the complaint is not settled make recommendations to all the parties involved.
3. Sexual harassment is defined as sexual advances, requests for sexual favours, or other verbal or physical conduct of a sexual nature when:
   (a) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, academic status or academic accreditation;
   (b) submission to or rejection of such conduct by an individual is used as the basis for decisions affecting any term or condition of an individual's employment, academic status or academic accreditation; or
   (c) such conduct has the purpose or effect of unreasonably interfering with an individual's work or academic performance or creating an intimidating, hostile or offensive working or academic environment.
4. Discipline for sexual harassment shall only be imposed in a situation involving professional or supervisory relationship of an academic, counselling or administrative character to which a student, an academic, support or administrative staff member, or another member of the university community is subject.
5. This article shall not be construed so as to inhibit freedom of expression or consensual social or sexual relationships. A member who is involved in, or is entering into a consensual relationship which the member is concerned may relate to matters dealt with in this article may advise the Dean [2] of those concerns and ask the Dean to relieve him/her of any related supervisory or evaluative role. The Dean shall make every reasonable effort to meet such a request.
6. Any discipline imposed on a member for sexual harassment shall be subject to the grievance and arbitration procedure. No one involved in the dispute as a mediator under section 2 shall be a competent or compellable witness in the arbitration. No evidence shall be given or received as to statements made during the mediative procedures under section 2. In the event that the penalty is removed in the grievance or arbitration procedure, at the member's request [3] all reference to the complaint of sexual harassment shall be removed from his/her personal file,[4] and placed in an appropriate archive with access provisions acceptable to the parties.
7. Any complaint of sexual harassment which is not resolved by the procedure in section 2 may be subject to the grievance and arbitration procedure. No one involved in the dispute as a mediator under section 2 shall be a competent or compellable witness in the arbitration. No evidence shall be given or received as to statements made during the mediative procedures under section 2.

1 The parties should agree on an appropriate person or body to whom complaints can be made. At some universities the ombudsperson may be suitable. In any event the association should have input as to who performs this mediative role by including a provision specifying a mutually acceptable person or official in the collective agreement. Experience in the United States indicates that complaints of sexual harassment are frequently resolved by mediation and because of the sensitive nature of such complaints this step is recommended before the more formal procedures are used. Sections 6 and 7 (infra) protect this stage from scrutiny in any subsequent arbitration.
2 Or other agreed on administrative officer.
3 In order to ensure that an accurate record of any complaint is available for the makers of subsequent decisions, the member may well wish to leave all the material in the file.
4 In order for this to be enforced in practice it is necessary to have open personnel files. If the existing provisions governing personnel files do not provide for open files see the CAUT *Guidelines on Personnel Files*.

This Model Clause was approved by the Academic Freedom and Tenure Committee, the Collective Bargaining Committee and the CAUT Board.

August 1982.

CAUT document

Guidelines for Academic Status Decisions Affecting Academic Staff Who Hold Appointments in More Than One Academic Unit Within a University*

It is the CAUT position that the procedures used in making academic status decisions (appointment renewal, promotion, tenure, etc.) for academic staff who hold appointments in more than one academic unit within a university can work to the serious disadvantage of the persons concerned unless they are carefully drafted and monitored. It is not the intention of these guidelines to inhibit the development of interdisciplinary programs. The need for joint appointments to facilitate such programmes should, however, be carefully assessed. Annual arrangements for "release time" or partial "secondment" may, in many cases, meet the needs of the university without requiring a member to accept a continuing joint appointment.

The academic appointment of a member of the academic staff is with a university not an academic unit. The terms and responsibilities of appointments to be held jointly in two academic units in a university and the administrative arrangements (including budgeting arrangements) relating to them should be negotiated by the departments concerned and the university administration. The member of the academic staff should be notified in writing of such arrangements when an initial appointment is made or when a joint affiliation is arranged during the course of a continuing appointment. It is recommended that those holding joint appointments within a university should have primary affiliation with one of the units involved. The person chairing that unit should have responsibility for administrative matters affecting the person holding the appointment. Such matters include, but are not restricted to, assignment and time tabling of teaching responsibilities and graduate supervision, office accommodation, secretarial assistance, telephone service, *approval of sick leave*, approval of absences from campus.

Explicit arrangements should be made for consultation between the academic units concerned and the academic staff member if changes in administrative arrangements are necessary. The primary academic unit need not be the one in which in a particular year or on a continuing basis, the member spends the greater part of his or her working time.

Persons who hold appointments in more than one academic unit should be entitled to participate fully in the affairs of the units with which they are affiliated. They should be eligible to participate in the council of the units and should be eligible for election to committees of the units. The persons chairing the academic units concerned should pay particular attention to ensuring that members who hold appointments in more than one academic unit are not expected to play a disproportionately large role in the governance of the units.

The procedure for making academic status decisions is of crucial importance to members affiliated with more than one academic unit. It is essential that the same standards of fairness apply to all academic staff members and special efforts should be made to ensure that members holding affiliation in more than one academic unit are not accorded either more cursory or more stringent consideration than their colleagues who do not hold such appointments. It is particularly important that the procedures which will be used in assessing such members for appointment, renewal, promotion and tenure are carefully defined and that the standards and criteria which will apply are explicit and comparable to those used for all other academic status decisions in the University. This matter is of particular importance if procedures and standards differ in the academic units concerned.

The following specific guidelines should govern the procedures used for making academic status decisions affecting academic staff who are affiliated with more than one academic unit.

1. The primary academic unit shall assume responsibility for ensuring that the administrative procedures are carefully carried out when academic status decisions are to be made.
2. The procedures for making academic status decisions shall, insofar as possible, be the same as those used for making all other academic status decisions in the university. Differences should be only those required by the nature of the joint affiliation.
3. Peer assessment committees charged with the responsibility of making recommendations on academic status changes for members who hold appointments in more than one academic unit, shall be composed of the same proportion of elected and appointed members as are found on similar committees for faculty members who do not hold such appointments.
4. Care should be exercised to ensure that assessments of academic performance obtained from persons inside and outside the university do not exceed in number those obtained for other members of the academic staff and that there is adequate consultation with the member concerned and with the representatives of the academic units in selecting those from whom assessments will be obtained.
5. When administrative assessments of academic performances are required, the Deans or the persons chairing academic units concerned should attempt to reach agreement on a joint opinion. Only if this is not possible shall separate reports be prepared.
6. In order to avoid inherent unfairness to the member if different assessments of academic performance are made by the units concerned, it is recommended that committees considering, for example, appointment, renewal, tenure, promotion or the award of merit increments formulate recommendations which will represent the combined recommendation of the units concerned. For this purpose it may be appropriate to expand in size the peer review committees involved.
7. The Dean of the Faculty in which the primary academic unit is placed shall be responsible for ensuring that the required academic status procedures are followed and for making appropriate recommendations if required to senior administrative officers in the university. The Dean or other appropriate senior administrative officer shall be responsible, as well, for ensuring that persons holding joint appointments are treated equitably in all other aspects of their appointments.
8. Grievances of academic staff members or librarians who hold joint appointments shall be carried forward in the usual way as described in the collective agreement or faculty handbook. Such procedures should be drafted so as to accommodate, without ambiguity, the special characteristics of a joint appointment. It should be clear, for example, to whom grievances should initially be addressed.
9. Procedures to be used in the event of financial exigency or program redundancy should ensure that members of the academic staff holding joint appointments are treated with scrupulous fairness. The criteria to be used if appointment terminations are necessary should be applied in such a way as to ensure that persons holding such appointments are not, by the mere nature of their appointments, considered to be more expendable than others in the academic units affected.

*The faculty association should negotiate into the collective agreement or equivalent document the circumstances in which a joint appointment may be offered and the rights of individuals who are offered such appointments. The attention of faculty associations is drawn to the analagous wording about transfers in the CAUT documents on financial exigency and program redundancy.

Council Resolution
1982

Education, employment and unemployment

Data for October 1982:
Of the Canadian population over 15 years of age —
8.89% had a university degree
Of the Canadian labour force —
11.68% had a university degree
Of the Canadian labour force employed —
12.50% had a university degree
Of the Canadian labour force unemployed —
5.40% had a university degree

In October 1982, for people with a university degree —
75,000 were unemployed and of this number
38,000 were males and
36,000 were females;
13,000 were between 15 and 24 years of age and
61,000 were over 25 years of age.

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The Ontario Cancer Foundation
London Clinic
TUMOR BIOLOGIST

The Ontario Cancer Foundation London Clinic is seeking a career scientist to join a multidisciplinary group being formed to conduct basic research in tumor biology, invasion and metastasis. Applications from molecular geneticists are especially sought, but candidates with other interests consistent with the aims of the research group will also be considered. Appointment to an appropriate academic department in the University of Western Ontario will be sought.

Applications, including curriculum vitae, statement of research objectives, and names of three referees should be sent to: Dr. Ann F. Chambers, The Ontario Cancer Foundation London Clinic, 391 South Street, London, Ontario. N6A 4G5. Canada.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

UM
THE UNIVERSITY OF MANITOBA

Faculty of Education
DEAN

Applications and nominations are invited for the position of Dean of the Faculty, University of Manitoba.

The Faculty of Education comprises four departments and has 79 full-time faculty members. Currently, it has approximately 1300 full-time undergraduate and 80 full-time graduate students; part-time enrolment is 1340 and 425 respectively.

Applicants should have a proven record in both teaching and research, have a good understanding of teaching as a profession, and have proven administrative experience or potential. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications (with the names of three referees) and nominations should be addressed to Dr. F. G. Stambrook, Vice-President (Academic), University of Manitoba, Winnipeg, Manitoba R3T 2N2, and should be received by March 15, 1983. The successful applicant will take up his/her duties as of July1, 1983, or as soon thereafter as may be mutually agreed.

BOOKS. LIVRES

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Une démarche valable et féconde sur le nord

by Louis-Edmond Hamelin

A Choice of Futures. Politics in the Canadian North. Gurston Dacks. Toronto, Methuen, 1981, 226 pages.

Un professeur de l'Université d'Alberta publie une politicologie des deux Territoires nordiques du Canada: Territoires-du-Nord-Ouest et Yukon. L'ouvrage comprenant une matière abondante se divise en six chapitres.

Le premier consiste à une présentation intégrée des deux Territoires et il donne un bon aperçu de ce qui va suivre. Dès le deuxième chapitre, l'on traite des réclamations aréales des Indigénes à partir du théme d'un "contrat social" original. Le chapitre suivant analyse l'évolution de la politique territoriale où apparaît la double dominance idéologique et tactique d'Ottawa. Le quatriéme chapitre étudie surtout les grands projets d'hydrocarbures y compris l'examen détaillé des décisions concernant le pipe-line, "a protracted interplay between process, power and influence" (p. 149), au cours des années.

Ensuite, l'auteur considère d'une façon descriptive les aspects politiques et administratifs des ressources renouvelables. Le dernier chapitre, plutôt une courte conclusion, laisse entrevoir le sens de l'évolution politique des années 80 en fonction de ce qui s'est passé durant la décennie précédente. Chaque chapitre est suivi d'une longue série de notes.

Conscient que la sociologie politique nordique a été insuffisamment étudiée dans le passé, monsieur Dacks présente en appendice trois voies de recherche notamment dans le domaine des "Policy Process." L'ouvrage se termine par une bibliographie bien choisie et par un index. Utiles pour suivre le texte, quelques figures reproduites de travaux précédents.

L'ouvrage

L'ouvrage nous est apparu convenablement pensé; en effet, une étude interreliée de la promotion politique, du développement économique et des demandes amérindiennes apparaît plus valable que la façon traditionnelle de considérer isolément chacun de ces thèmes; c'est par une méthode de convergence que les solutions du Nord pourront être les mieux dégagées. Le Nord est une région, donc un ensemble; sa globalité ne peut être perçue même par l'addition de tous les petits éclairages sectoriels. Les pages 126 et suivantes donnent une bonne idée de la démarche de l'auteur quand il étudie l' "interplay" des cinq facteurs des ressources non-renouvelables. Il est clair que la politicologie n'est cependant par la seule approche intégrée du Nord.

L'ouvrage affiche un faciès académique certain non seulement par son appendice méthodologique mais par sa facture même. Il s'agit d'un livre d'enseignement où de nombreux énoncés sont immédiatement suivis d'une famille de causes; par exemple, à l'intérieur de l'espace d'une page (118-119), l'on présente deux types d'évolution, trois raisons qui portaient un haut fonctionnaire dans le flux idéologique d'Ottawa et cinq cheminements quasi provinciaux dans le Territoires. L'auteur veut se faire comprendre en suivant un cheminement didactique par enchaînement proximal; toutes ces séries analytiques lui permettent de présenter avec nuances les contours des situations nordiques complexes. Il y a tant de catégories qu'au moins une est manquante (la 5e, p. 192).

Cette richesse de présentation tient probablement à la façon suivant laquelle l'auteur s'est avant tout instruit du Nord: interviews de fonctionnaires et consultation de nombreux documents, deux sources souvent contradictoires, parallèles ou répétitives. La préoccupation pédagogique apparaît également dans de fréquents résumés, utiles pour reprendre la trace de l'ensemble. Bref, un livre plein, documenté, clair mais peut-être un peu long et reflétant plus la classe de cours que le terrain.

Comme tout nordiste en partie documenté par les fonctionnaires fédéraux, le livre montre la confusion traditionnelle entre le Nord territorial et le Nord canadien. Le sous-titre "The Canadian North" est excessif vu que l'auteur ne parle pas des Nords provinciaux, eux qui comprennent des régions — Labrador septentrional et péninsule d'Ungava — qui possédent des nordicités naturelle et culturelle plus élevées que celles du Yukon et du Moyen Mackenzie. Au Canada, même si la frontière nordique transprovinciale demeure une matiére de recherche et que la fédéralité s'exerce d'une maniére ostentatoire dans les Territoires, il est décevant de voir un livre pourtant sérieux confondre encore Nord total et les seuls Territoires. Il nous semble que l'approche intégrée que l'auteur déclare utiliser aurait dû naturellement l'éloigner de la considération d'un seul facteur — le soixantième de latitude — pour limiter son Nord vers le sud.

Pourtant l'ouvrage se caractérise par un esprit critique intense suivant lequel diverses situations politiques sont objectivement analysées puis évaluées. L'auteur se garde cependant de faire "un partisan exercise." Les énoncés peuvent être durs et directs: "The North is a colony of Southern Canada." Cependant, des exposés circonstanciés et réalistes touchent de nombreux thémes, tels ceux des multinationales, le futur rôle du Ministére du Nord, le Rapport Berger, les revenus salariaux... L'appréciation des événements nordiques ne produit pas toujours un bilan objectif, par exemple en ce qui concerne le "fur trade." La perspective dynamique a heureusement été utilisée. La trame de toutes les analyses successives est celle des changements profonds et rapides que le Nord Territorial a connu, au cours des dix dernières années. Le fait de suivre les transformations des institutions et des mentalités constitue certes une démarche valable et féconde.

Enfin, le texte est bien imprimé. Toutefois il aurait fallu écrire Dogrib (33) et Shelf (129). Dans une deuxiéme édition, l'on aurait avantage à combiner quelques unes des figures.

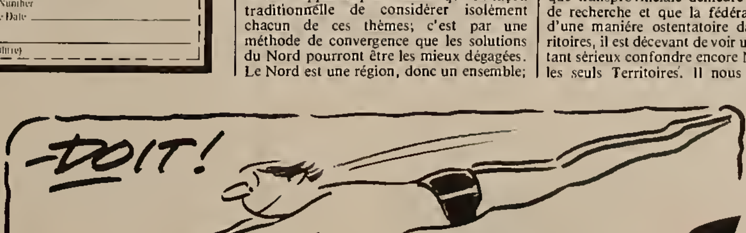
L'idéologie nordique

Dans ce livre, les Indigénes occupent une place que les Blancs du "sameness approach" pourraient trouver exagérée. Les Indigènes y apparaissent comme une force majeure du Nord tout à côté des grandes compagnies, des Euro-Canadiens et du fédéral. D'une façon particuliére, l'on y montre comment les Amérindiens des Territoires-du-Nord-Ouest ont récemment converti l'Assemblée législative à leurs propres causes, tournant fondamental que certains nordistes avaient pourtant prévu. De plus, monsieur Dacks fait siens certains énoncés antérieurs à l'effet de voir s'établir une solution aux revendications aréales amérindiennes, "an ethical problem" (84). Il s'agit là de la principale recommandation de l'ouvrage.

Avec beaucoup de justesse, l'auteur rappelle les relations entre le Nord Territorial et le Sud du pays. La dominance sudiste est loin d'être cachée: "Northern factors may influence northern politics, but southern factors will decide it" (88). Le fédéral influence le Nord non seulement par une pensée directrice — souvent contradictoire d'ailleurs, car il y a "several Ottawas" — mais par un arsenal inépuisable de tactiques qui peuvent être utilisées par les fonctionnaires et même conduire à une "political lethargy." L'auteur écrit clairement: "The real political question is its relationship with the south" (101). A cause de cela "the North can only be understood as a colony" (208), d'où là méthode d'étude recommandée du "colonial model." Puisque le retrait de la méga-influence du fédéral n'est pas prévu et que, par contre, les forces intranordiques sont en promotion certaine, "continued conflict can be predicted with confidence between the North and the South in Canada" (196).

Bref, sans doute, un livre substantiel, sérieux et bien fait. Nous recommandons donc la lecture de cet autre ouvrage sur les deux Territoires nordiques du Canada.

Louis-Edmond Hamelin est Recteur de l'Université du Québec à Trois-Rivières.



PARTICIPACTION®

BOOKS.LIVRES

Thunder on the Right: The "New Right" and the Politics of Resentment, by Alan Crawford. Pantheon (Random House), New York, 1980.

American Freedom and the Radical Right, by Edward L. Ericson, Frederick Ungar, New York, 1982.

Holy Terror: The Fundamental War on America's Freedoms in Religion, Politics and Our Private Lives, by Flo Conway and Jim Siegelman, Doubleday, New York, 1982.

God's Bullies: Native Reflections on Preachers and Politics, by Perry Deane Young, Holt. Rinehard & Winston, New York, 1982.

Academe, "In the Beginning: Creationism and the Classroom", American Association of University Professors, March/April 1982.

Thunder on the Right

by Donald C. Savage

"It is too early...to send the firemen home." H.L. Mencken (after the Scopes Trial)

The current orthodoxy in Washington is that the Radical Right is in decline. It was, so the pundits say, a manifestation of a cyclical phenomenon in American politics — one of those right-wing populist aberrations that the republic has suffered from the Know-Nothings through Sacco and Vanzetti to Senator McCarthy.

"No thunder from the Right", said *Time* magazine in commenting on the 1982 elections. The number one target of the extreme right was Paul Sarbanes, the Democratic senator from Maryland. He was re-elected by a margin of 63 percent to 37 percent. Liberal Republican senators such as Lowell Weicker were also re-elected. Liberal Democrats increased their numbers in the House of Representatives.

Perhaps most symbolic was the victory of Senator Jim Sasser in Tennessee, the home of the Scopes trial and the centre of an explicit and quite incredible Moral Majority campaign by Robin Beard, the Republican candidate. Senator Sasser, I was informed on the radio while driving through Tennessee, was in favour of murdering babies, opposed the Bible, supported evolution, was soft on communism, and opposed God's will on the Panama Canal. In addition Mr. Beard ran commercials in which an actor portrayed Fidel Castro lighting cigars with hundred dollar bills and saying: "Muchissimas gracias, Senor Sasser".

> **"Freedom of speech has never been right. We never have had freedom of speech in this country and we never should have."**
> Rev. Rich Angwin

Even before the election, President Reagan was distancing himself somewhat from the Radical Right, nominating Sandra Day O'Connor to the Supreme Court despite their opposition and prompting Jean Kirkpatrick, their favourite diplomat, to separate herself publicly from extremist one-issue campaigns. The Gallup Poll consistently shows that on issues such as abortion the great majority of Americans oppose the Radical Right. In fact, according to *Time*, the president's pollster indicates that only 6 percent of the electorate support the full right-wing agenda.

Nevertheless H.L. Mencken should still be listened to. It is indeed too early to send the firemen home. The media pundits, caught by surprise in 1980, over-estimated the role of the New Right in the defeat of liberal candidates in that election. President Reagan's coat-tails were more important. As a consequence the media expected more from the Right in 1982. The leadership, believing its own propaganda and the analysis of the media, obliged by announcing in advance a hit list of twenty senators whom it would defeat. Its failure to deliver produced instant obituaries which are just as misleading as the original over-estimates of power.

> **"We do not want a democracy in this land because if we have a democracy a majority rules."**
> Rev. Cherles Stanley.

Even if the New Right did not win many election victories in 1982, its vocal pressure coloured the debate. How else can we explain the number of Democratic members of the House of Representatives who voted for a constitutional amendment to balance the budget which they did not believe in or tried to wriggle out of votes on school prayer and abortion or generally showed a disinclination to oppose the programme of the Radical Right. Much has been made about the failure of Senator Jesse Helms to secure passage of his bills on abortion and school prayer in the Senate last fall, but it should not be forgotten that a majority voted for these measures. They only failed because the liberals used those old conservative tactics — rule fiddling and the filibuster.

Furthermore, certain of the New Right positions — notably opposition to gun control and to environmental laws — were handily endorsed in 1982 in plebescites in states ranging from California to New Hampshire. ERA is dead and male chauvinism rides high in Washington. Nor should we forget that the United States has the most conservative president since Calvin Coolidge who has embraced the Right on many aspects of economic policy, defence spending, and in such foreign policy areas as Central America. It may suite the president to distance himself occasionally in order to attract the moderate vote but that should not disguise the fundamental sympathy of his administration on certain of these issues.

Moreover, the Radical Right is a continuing force at the local level where minorities can frequently have more impact. Never has the American Library Association handled so many complaints about book banning. Twenty-two legislatures are considering bills to force science teachers to teach Genesis as science. The battles between the Moral Majority and the National Education Association over the school curriculum never cease. No one can know the number of school boards, teachers and others who have simply not been prepared to withstand the public vilification and have quietly banned the books, introduced Genesis into the science classes and stopped discussion of anything that might be controversial.

The base of the New Right has always been present in American society. What has happened in the last few years has been the striking of new alliances, the development of new organizational techniques, and the consequent involvement in politics of a segment of American society normally only sporadically interested.

These books attempt to explain how it happened. The best is *Thunder on the Right*, possibly because it is written from a moderate conservative point of view and does not share the breathless hysteria of some of the other writers. It is also an insider's view since Alan Crawford worked for the Young Americans for Freedom, was assistant editor of *Conservative Digest* and an aide to James Buckley, the former Conservative senator from New York. It gives a detailed account of who is who on the Right and suggests that various populist issues have been brought together to give the New Right its visibility — fundamental Protestantism, the anti-abortion position of the Catholic bishops, ultra conservative economic groups, the John Birch Society, the anti-ERA and anti-homosexual movements of Phylis Schlafly and Anita Bryant and the like.

One of the striking features of the Moral Majority has been the way in which Protestant preachers who used to delight in denunciation of Rome as the whore of Babylon have found common cause with the Catholic Right, although the new enthusiasm of the bishops for restraint in the nuclear arms race is producing some strains. Perhaps even more startling is the embrace of Jerry Falwell and Menachem Begin despite Falwell's pronouncement that God does not answer the prayers of the Jews.

In addition to this, Crawford points out that the Radical Right has developed new and significant techniques — direct mail solicitation which produces vast sums of money and also recharges the batteries of the committed. The National Conservative Political Action Committee, for instance, raised $10 million in 1982 and spent $4.5 million on the election campaign. The money is used to buy television time whether for fundamentalist preachers or TV commercials for candidates and causes favoured by the ultra right. Television lends itself to the selling of fanaticism and greatly increases the potential audience. Crawford sees all of this as a fundamental rejection of ordered society and constitutional government. It is thus, in his view, a reactionary populism rather than conservatism. However, the book is repetitious, was published in 1979 and clearly needs updating.

> **"If necessary, God would raise up a tyrant, a man who might not have the best ethics, to protect the freedom interests of the ethical and the godly."**
> Rev. James Robinson.

The authors of *Holy Terror* attempt to analyze the alliance of fundamentalism and ultraconservatism in terms of communication theory. They too trace the personalities and movements on the Right but are more up to date since they published in 1982. The authors travelled widely and interviewed many people for their book. Unfortunately most of the interviews with rank and file members and former members of the movement are anonymous, perhaps understandably. This nevertheless vitiates the analysis. So too does the atmosphere of hysteria and the rhetorical overkill which the authors seem to have borrowed from their enemies. Comparisons with Nazi Germany and Stalinist Russia are simply absurd and trivialize terrible events such as the Holocaust and the Gulag Archipelago. This is a pity since Conway and Siegelman provide interesting pictures of some of the faces of fanaticism and are nearer to the mark when they see some parallels (but also some differences) between certain of the

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BOOKS.LIVRES

Reproducing Order: A Study of Police Patrol Work, by Richard V. Ericson. Toronto: University of Toronto Press, 224 pp., biblio., index, 1982.

Keeping the "pukers" in line

by Jim Hackler

Between 1962 and 1977 the number of police officers in Canada increased from 28,000 to 52,000, an increase from 1.5 to 2.3 per 1,000 persons. This rapid growth of police forces in the last two decades has resulted from the belief that more police are needed to "fight crime."

Ericson claims that a very small percentage of police time is involved with criminal matters and, therefore, it is not surprising that most research on the police shows that increases in police resources do not reduce crime. In fact, the increased activity of the police may increase the number of charges laid, giving the appearance of an increase in crime, and hence, more demands for police resources. Although the police sell themselves as crime fighters, most of their time is actually spent "reproducing order," that is, keeping troublesome portions of the population in line. The criminal law is not enforced at all times, rather it is used as a tool and invoked when needed to control selected citizens.

The characteristics of those viewed as needing "ordering" may differ in various areas, but they tend to be marginal individuals who need reminding of the "order of things." In certain U.S. cities the target may be lower-class individuals, many of whom are black, who engage in vice activities such as pimping, prostitution, bootlegging, and illegal gambling. In the prairie region of Canada it might also be lower-class people, many of whom are native Indians, who use and abuse liquor and other drugs. In the Ontario suburban area studied by Ericson, the target is primarily long-haired young people, who are usually lower-class and referred to as "pukers."

At first glance, many citizens would not easily distinguish between reproducing order and enforcing the law, but the way drug laws are enforced provides an illustration. When police officers spend considerable time searching out youths who are drinking (illegally) in public parks, but ignore middle-class adults who do the same thing; and when the police make extensive efforts to find small amounts of marijuana in apartments where "pukers" live, while ignoring illegal drug practices of upper-class individuals, Ericson would argue that enforcing the law in an equitable manner, that is, fighting *crime*, is obviously not the primary concern. Instead, the real priority is the control of certain categories of individuals.

One should not assume that this emphasis on order over law is a police invention. Rather, it is the dominant theme in Canada, at least anglophone Canada. Order is the primary concern; civil liberties and uniform enforcement of the law come second. The illegal activities of the RCMP have been viewed by the public with great tolerance. Some members of Parliament suggest changing the law to make certain activities legal for the police. As long as the police are keeping marginal peoples in line, abuses are acceptable. These marginal groups rarely develop political clout, win elections, and form governments. When such groups turn out to be popular, rather than marginal, such as the Parti Québécois, confusion results.

While most of this research is consistent with other work done on the police, there are differences. Past studies emphasized the "reactive" role of the police; that is, the police respond to complaints of citizens more often than they search situations where they might take action, being "proactive." Some members of the public seem to feel that proactive policing keeps down the crime rate, because potential criminals are sure that a policeman will be coming around the corner at any moment. This notion has largely been discredited, but Ericson reports more proactive policing in this Ontario force compared to other studies.

At the same time, the author is skeptical of the merits of much of this proactive policing. For example, a patrol officer in need of more "charges" to meet his "quota" may decide to be more proactive in terms of checking motorists on the night shift. This usually leads to more discoveries of impaired driving and hence more charges. Fishing for other possible charges, the officer might run a Canadian Police Information Centre check to see if a person has not paid a fine, etc.

A second illustration of proactive policing might involve checking groups of young males looking for marijuana. The officer may not be particularly concerned about the marijuana use, but "keeping the pukers in line" might be seen as an important goal.

Police administrators reading this book, assuming they do not simply reject the study as anti-police, might find insights into different organizational structures that encourage certain types of proactive policing. In the first illustration given above, the quotas might yield increased exposure of impaired drivers and some administrators might see that as a "gain." The second illustration may reflect activities that alienate youth from the police. In other words, police officers who read this study without being defensive, may discover some options that they had not considered before.

Another finding is that patrol officers rarely lay charges as the result of domestic violence. Aside from the extra work involv-

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Thunder

leaders of the Moral Majority and the leaders of some of the cults.

In *American Freedom and the Radical Right*, Eric Ericson attempts a more scholarly and humanist analysis. Mr. Ericson is a leader of the miniscule Society for Ethical Culture, which has improbably become one of the focal points of the Moral Majority's phobias. It is difficult to disagree with Mr. Ericson's analysis of the fundamentally anti-liberal and anti-democratic thrust of the new demagogues, but the book has a certain air of innocence.

At the other extreme is the outrageous polemic of Perry Deane Young, *God's Bullies*. Young gets right down in the gutter with his opponents and can sling mud with the best of them including a named list of ultra Right leaders who support the great moral crusade but who are also practising homosexuals. Lovers in matching sports cars et al. Nor does there seem to have been any law suits. You can also learn that Rev. Falwell imposes rules on his students at Liberty Baptist College which he does not impose on his entourage or himself.

> **"I agree with capital punishment and I believe that homosexuality...could be coupled with murder and other sins. It would be the government that sits upon this land who will be executing the homosexuals.**
>
> Dean Wycoff, Moral Majority, Santa Clara County.

Several of these books vigorously attack the mixture of religion and politics in the New Right. Mr. Young believes President Carter started it all with his born again election campaign in 1976 and that this sanctified the rhetoric and actions of the more fanatical brethren who came later. But it is hard to see why it was right for the Rev. Dr. Martin Luther King to mix the two but wrong for the Rev. Jerry Falwell. Mr. Ericson notes the dilemma but seems to suggest that the distinction can be made because Dr. King supported the right issues and Rev. Falwell the wrong ones. This is not really a tenable position.

"In the Beginning: Creationism and the Classroom" is a special edition of the journal of the American Association of University Professors devoted to the issue of creation science. This arises from the 1981 resolution of the annual meeting of the AAUP condemning legislation in Arkansas and elsewhere mandating the teaching as science of creation science which, for the uninitiated is the literal truth of the first chapter of Genesis. The special issue reprints in full the judgment of William R. Overton which subsequently overturned the Arkansas law on the grounds that it invaded the constitutional division of church and state. The issue also includes an article by the President of the University of Wisconsin pointing out the judicial history which starts with the attempts of states such as Arkansas and Tennessee to make the teaching of evolution a criminal offence and, when that failed, the various manoeuvres to get around the prohibition of the Supreme Court.

To date the New Right and the Moral Majority have not been able to secure the same power as Senator McCarthy. In relation to the universities, their leaders have been relatively silent, preferring to attack the godless public schools, although we should not forget that Jesse Helms rose to fame as a local media personality in part through his attacks on the University of North Carolina.

But the threat is not simply one of civil rights or free speech. The economic thrust of the New Right would destroy the universities as we now know them in the United States. Among other matters, they wish to abolish federal aid to students and to ensure that the universities return to the age when only those who could afford to go were admitted. The President and his entourage have eagerly pressed this policy. Congress blocked their plans this year chiefly because of the political fall-out from such an action. American universities are fortunate that their federal funds are channelled through the students rather than to institutions or to states. This creates an important voting block of which politicians are wary. Furthermore it unites private and public institutions and their teachers and students.

President Reagan has nevertheless indicated that he will return to the charge in the next Congress, and the New Right will never give up on its vision of a republic run by and for the rich whose rules are imposed by fundamentalist preachers and which would have little use for public education, modern science or pluralism.

Dr. Savage is Executive Secretary of the CAUT

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BOOKS.LIVRES

Whole less than sum of parts

by Fred Wilson

Science in Society: Its Freedom and Regulation, ed. F. Homer-Dixon and A.T. Perkins, Ottawa, CSP Publications.

Canadian Student Pugwash aims to promote discussion and awareness of issues of science, public policy, and ethical responsibility, and to establish a network of young social and natural scientists across Canada who are concerned with ethical issues relevant to their work.

To promote these ends, the First National Conference of the CSP was held in June, 1981, bringing together a selected group of university students and a smaller group of senior participants. This volume is an edited record of the proceedings of that conference. As a record of the proceedings, it gives every evidence that the conference was successful in its aims. And as a record of the proceedings it will no doubt be useful to the participants. But a record of proceedings does not necessarily constitute a coherent book, and that is unfortunately so in the present case.

Various parts of the volume have very different aims. There are summaries of workshop discussions. These will be of little interest save to the participants. There are two public debates, one on sizing the strategic arsenals of the superpowers, and one on whether prenatal diagnosis aims at relief of parents' and family suffering or the eugenic planning of a better population. These are high quality semi-popular pieces. There are some essays of good graduate student quality, for example on the ethics of biomedical experimentation on non-human subjects, interesting but adding nothing significant to the debate. Finally, there are some papers of clear professional quality, such as David Braybrooke's on the ethics of the use of deception in psychological experiments. The very different purposes do not mean that the contributions should not have been published, but they do argue against publishing them together, rather than separately in the contexts of others of their own kind.

This problem is increased by the fact that there is no focussed theme to the volume. The notion of "science" is interpreted far too broadly and inaccurately, as is the concept of "regulation." Science, in its basic sense, is a body of empirical knowledge, that is, a body of general matter-of-fact propositions accepted as statements of laws of nature. Research is an activity aimed at enlarging that body of knowledge. Some scientific knowledge describes processes and mechanisms that can be constructed and used as means or technologies to achieve various desired ends.

Science as a body of accepted propositions is regulated in the sense that rules can be laid down as to what ought to be accepted. The only rational grounds are empirical data which are the products of research. But non-rational grounds of acceptance can also be laid down, as by the Church when Galileo was suppressed or the Communist Party when Lysenko was declared correct on political grounds. Where the rules of acceptance are rational, science may be said to be free, and where non-rational, controlled. Science is regulated, but some rules constitute freedom, some control. Regulation, freedom and control in this sense is not discussed in this volume.

Rather, what is addressed is the regulation of research and of technology. Research is a rule-governed activity, and is, in that sense, regulated. Its defining rules are the rules of the scientific method, the strategy and tactics of gathering data so as to increase our knowledge of laws. This volume does not discuss this sort of regulation, but devotes much of its space to whether or not *further* rules aimed at securing ends other than the growth of knowledge, ought to be imposed on the activity.

Moral constraints are discussed — whether use of animals in biomedical research ought to be permitted, or deception in psychological experiments, or recombinant DNA experiments, etc. — usually in terms of costs and benefits: do potential gains in knowledge and, through that, possible application, outweigh the risks and moral costs? Furthermore, research competes for scarce economic resources. Under the assumption that science, while important, is only one among several human goals, this leads to constraints on what research can be undertaken.

Several authors discuss various aspects of the problem: basic vs. "relevant" research, long range science policy formation, the impact of funding agencies, control of research for political ends, particularly in the social sciences, etc. Regulation of technology is also discussed, though the issues are very different. Various forms of technology have various impacts and potential impacts, and several contributions discuss the considerations of politics, morality and social policy that should shape our response to these.

Much time is spent discussing such matters as strategic arsenals, defence technologies, military research, and so on. Several papers discuss communications, both how the media can be used to present science and create an informed public capable of rational decision-making about the support of research, and the impact new computer technologies will have on personal privacy, the nature of work in the communications industry and how labour can respond through the collective bargaining process, and so on. Medical technologies are also discussed and the morality of the uses to which certain techniques might be put.

Clearly, "science" and "regulation" are construed so liberally that a very disparate range of topics is dealt with in this volume. Many of the contributions are interesting, and all the topics deserve discussion — indeed, more detailed discussion than they receive here — but that does not suffice to make them into a coherent whole.

Thus, while individual contributions to this volume are worthwhile, the act of bringing them together has not created a book. This is a case in which the whole is less than the sum of its parts.

Professor Wilson is with the Department of Philosophy at the University of Toronto.

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Pursuit...p. 9

pensatory education programs at the provincial level. These programs would be designed to provide economically disadvantaged children with a "head start" at the pre-kindergarten level, extending into elementary and secondary levels if necessary.

- ☐ The government should institute summer learning programs aimed at economically disadvantaged children of elementary school age.
- ☐ The government should periodically hire external consultants to review the state of research with regard to early socialization effects on postsecondary enrolment attitudes. The purpose would be to assess the effectiveness of ongoing experiments and policies aimed at equalizing access to universities and community colleges. This review should include comparable research in countries other than Canada, insofar as this would facilitate cross-cultural comparisons of the relative effectiveness of compensatory education strategies.
- ☐ Funding should be made available to ensure a systematic evaluation of the effectiveness or success of programs that are introduced to help economically disadvantaged children. These programs should be evaluated in terms of their specific objectives.
- ☐ In view of differences in high schools in retention rates and success in placing persons in higher education, incentive programs (e.g., awards) should be established for staff and administration in order to increase postsecondary educational participation.
- ☐ Vocal feminist advocates have documented the presence of stereotyped and sexist images of women's social and occupational roles in textbooks and teaching aids. The same stereotyping occurs in textbooks that focus on minority-group members. Showing Native Indians as teachers or ethnics as doctors is an easy first step in changing conceptions about important social roles.
- ☐ Guidance counselling in high school should not only be a source of factual information, but should also encourage educational attainment to the limit of a child's academic potential. In addition, programs that bring locally-known successful graduates of higher education into the school could be important sources of encouragement in regions where few students attend college or university.
- ☐ The government should continuously monitor trends in accessibility to postsecondary institutions in Ontario.
- ☐ The use of the census could be extended to describe adolescents between the ages of 15 and 20 who are either in school or have dropped out. This comparison of socioeconomic status and cultural-group characteristics would prove valuable to educators and government officials alike.
- ☐ Given the dramatic increases in participation rates for some ethnic groups, research should be undertaken to isolate the circumstances, conditions, and factors related to such sharp increases in participation rates. In particular, cultural values regarding the desirability of university education, rates of assimilation, urban-rural factors, and the degree of family support and encouragement (financial and non-financial) should be investigated.
- ☐ A scheme should be developed whereby recipients of family allowance benefits are given the option of placing money received into a special government account which would accrue interest and be payable to the child in the event that he/she attends a postsecondary educational institution.
- ☐ An income tax deduction (registered education savings plan) should be introduced and publicized.

DEPARTMENT OF ECONOMICS
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Lakehead University

BOOKS. LIVRES

Rich by nature, poor by policy

by Michael Behiels

Entering the Eighties: Canada in Crisis. Edited by R. Kenneth Carty and W. Peter Ward. Toronto: Oxford University Press, 1980.

Canada, it seems, has been in a perpetual state of crisis since the early 1960's. The Diefenbaker regime, despite its overwhelming majority, set Ontario against the West, French-speaking Quebec against English-speaking Ottawa, Canada against its largest trading partner, the United States, and finally, a divided caucus and cabinet against the leader.

The situation deteriorated further under the two minority regimes of Prime Minister Pearson as successive neo-nationalist-inspired Quebec governments, supported for divergent reasons by a number of increasingly prosperous and aggressive provinces, argued for and obtained enhanced taxing powers and exclusive jurisdiction over pensions and numerous shared-cost programmes. The national government's ability to regulate the Canadian economy was being seriously eroded.

The Trudeau Liberal party, it was hoped by many, would redress the balance by undercutting the separatist movement in Quebec and by dismantling the elaborate system of conditional grants and shared-cost programmes which threatened to bankrupt the national government. While the Trudeau government's language and hiring policies contributed, in part, to a positive reply for federalism in the 1980 referendum, the national government has not been able to stem the growing balkanization of the Canadian economy or get a handle on the ever-burgeoning federal deficit. The deepening economic recession of the 1980's, which in the opinion of some experts is verging on a depression, will force a serious rethinking of the political economy of our nation. If the process of constitutional renewal is to proceed successfully, it must do so in the light of the harsh economic realities of the decade.

The eight essays included in *Entering the Eighties*, given originally as a lecture series at the University of British Columbia, provide considerable insight as to the origin and nature of the major problems challenging Canadians and their political leaders.

Donald Smiley in his "Reflections on Cultural Nationhood and Political Community in Canada," demonstrates why the emergence of the modern interventionist social welfare state has brought many contemporary Québécois neo-nationists to seek national self-determination, that is, a fusion of the French-Canadian nation and the Quebec state. Less understandable, yet just as destructive as a healthy Canadian political nationality, was the emergence of an Ontario-based English-Canadian nationalism. The central element of this nationalism was its advocacy of the two nations concept which entailed, in the words of Rotstein, Quebec's "'absolute right to self-determination up to and including independence'" (p. 31). English Canadians had to follow Québécois neo-nationalists' example and forge, with the help of appropriate cultural, economic, military and political programmes, a homogeneous nation-state of their own to prevent assimilation into the American empire. Smiley effectively points out the serious defects of this nationalist ideology and argues for a return to the more limited concept of a Canadian political nationality with a concomitant reduction of the powers of the state, federal and provincial, in areas such as language and culture.

Ramsay Cook provides an historical overview of the seemingly eternal paradox facing successive generations of French-Canadian nationalists who are "driven by a fear of extinction, on the one hand, and the dreams of absolute freedom, on the other,..." (p. 54). French Canadians, since the Conquest, have pursued the goal of security through a series of strategies — 'French Power', separation and 'fortress Quebec' — aimed at the achievement of national equality with English-speaking Canada.

Louis Balthazar analyses the sovereignty-association strategy of the PQ as well as Beige Paper of the Quebec Liberal Party to conclude that, while both groups are seeking security through some form of constitutionally-entrenched equality, Quebec would stand to achieve this objective if it negotiated from strength rather than weakness. He cautions Canadians not to interpret the 'NO' vote in the referendum as a rejection by Québécois of their continuing quest for survival through equality.

On the theme of the economy and the state, Michael Bliss takes a highly critical look at the role of the Canadian state as manager, regulator and entrepreneur concluding with Goldwin Smith's adage that Canadians are "Rich by nature, poor by policy" (p. 78). Despite a growing realization of the flaws and shortcomings of the activist state, it is highly unlikely, argues Bliss, that neo-conservatism will take hold in Canada simply because the private sector has long been the strongest proponent and beneficiary of an interventionist state.

H.V. Nelles' very revealing analysis of Canada's energy policy, 1945-1980, leads him to conclude that the elaboration and implementation of a national energy policy is not only unconstitutional but virtually impossible to achieve with any degree of success. In return for vacating the field of energy policy, the fiscally rich provinces, proposes Nelles, "should contribute directly fifty per cent of the sum required for genuine equalization out of their own revenues" (p. 112). This is an ideal solution but the private sector, i.e. Dome petroleum and other Canadian oil and gas companies, are too beholding to the NEP for the national government to pull out now.

The final section on parliament, parties and politicians is informative but breaks no new ground. J.R. Mallory discusses the need for parliamentary reform. The public esteem of the House can be restored with a more flexible use of television, with the implementation of some form of proportional representation to allow the existing parties to achieve full regional input. Finally, Mallory makes a convincing case for in-

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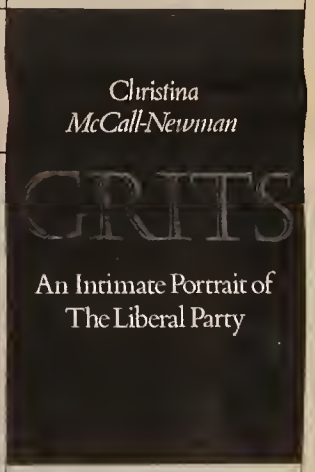
True Grits

by Richard Bellaire

Grits: An Intimate Portrait of the Liberal Party by Christina McCall-Newman, MacMillan of Canada, Toronto, 1982.



In the early days of the Kennedy administration, Lyndon Johnson returned from a cabinet meeting to discuss the dynamics of the session with his political mentor, the Speaker of the House of Representatives Sam Rayburn. Johnson went on about the brilliance of the cabinet — how intelligent Robert McNamara was, George McBundy's high I.Q., all those degrees from Harvard and Yale. Finally Rayburn stopped Johnson to inform his protegee that he would have felt a lot better if some of those brilliant people had once run for sheriff.

The moral of this story relates to the theme of Christina McCall-Newman's new and important book, *Grits: an Intimate Portrait of the Liberal Party*. McCall-Newman documents the brilliance and learning of the two major players of the book, Pierre Trudeau and Michael Pitfield, and then tries to answer the question: "If they are both so intelligent, why is the government and the country in such a mess?"

In part, her answer is that the country and the government are in a mess precisely because the two are so brilliant. She argues that, for Pitfield, flow-charts and rational planning replaced common sense and political judgment, and that ultimately the result of trying to rationalize the Canadian policy-making system was to destroy it. Cabinet ministers spent so much time on various committees and planning meetings that little time was left to think about what they were actually doing. The system was unresponsive to the political judgments of politicians as well as to rational planning because no one took the time to answer the question of where the system was to go.

The author's portrait of Trudeau is fascinating: the philosopher-king versus the practical politician: (Trudeau's run for the Liberal leadership is presented much less as the unplanned, last minute adventure than as a carefully thought-out campaign to assume power.) Trudeau is portrayed as a leader with only a small number of items he wants adopted — a more rational government, recognition of the French fact across Canada, and the defeat of separatism in Quebec. He is portrayed also as one whose personality is his major enemy.

For all his brilliance, Trudeau's largest failing is in dealing with people. The author documents two cases of this. The first concerns Trudeau's 1975 meeting with John Turner in which the two are far from being on the same wave-length. The result was, of course, Turner's leaving the cabinet and the House of Commons. The second example is a meeting arranged by press aide Richard O'Hagan between the Prime Minister and a number of the top media people in English Canada. O'Hagan thought the special meeting would help each side to see the other more clearly, but the result was that both sides discovered how little they really had in common.

What McCall-Newman stresses, and is oftentimes forgotten, is that Trudeau, despite his perfect English, is a French-Canadian.

In the end, the author judges Trudeau a failure with respect to two out of three of his major goals, and only somewhat successful in achieving his third, the defeat of separatism.

The book offers portraits of six prominent Liberals which serve to trace the rise and fall of the party from 1968 to 1979: Trudeau, Michael Pitfield, Senator Keith Davey, Jim Coutts, Marc LaLonde and John Turner. The book has limitations; it is very much the politics of personality with little reference to outside forces — the economy or the international situation — except as they influence the individuals concerned. But this is precisely what makes the book great reading.

Interestingly enough, the person who comes across in the best light is Senator Davey who is seen as a sensible and reasonable man with some commitment to social policy, but with a bigger commitment to keeping the Liberals in power.

But in the author's view of the Liberals, they make no distinction between the party and the country. For Liberals, only the Liberal Party is equipped to govern Canada, and any action is fair when its purpose is to keep the Tories out of power. The NDP, for its part, exists only to allow the Liberals to steal their better ideas and to keep the Liberals in power in times of minority government.

The book covers the period up to the defeat of 1979. The Clark government and the 1980 return to power will comprise a second volume.

Richard Bellaire is a professional officer with the CAUT.

"Pukers" in line...p. 25

ed, some probably feel that the charges will not help the situation, but frequently these are situations where *genuine* crimes are committed. Since domestic violence seems to be the incubator of much future violence on the part of children, perhaps treating some of these crimes *as crimes* would yield a greater return than many other activities.

A third general finding reinforces other studies: crime rates may have little to do with the behaviour of criminals, but rather reflect the tools used to reproduce order. As one looks at specific cases, the officer usually has a range of possible charges that can be considered. Once deciding that this particular person "deserves" a charge, the search for a charge that will "stick" frequently leads to an official recording that has little to do with the "real" offense. The law is used as a tool, but the official action bears little resemblance to the actual reason the police took action. As this process is revealed more clearly, we should view crime rates with skepticism and not take seriously statistics that show Victoria and Regina leading Toronto and Montreal in the crime race.

This study uses both qualitative and quantitative data. While questions of interpretation are more likely in the qualitative material, there are places where one can question the interpretation of the "harder" data. For example, a general theme of the book is that the police spend much time keeping young, lower class males in line. Hence, we are not surprised to learn that the police run Canadian Police Information Centre checks on these target populations more frequently than otbers. The general argument would lead us to expect non-whites to be treated similarly; however, in Table 6.7 and elsewhere we do not see race being a very important factor. This evidence of *lack* of discrimination deserves attention because it runs counter to the general argument.

Sometimes Ericson goes beyond his data. He argues that lower-class citizens in contact with the police over minor matters receive advice or assistance more often than middle-class citizens in similar situations (p. 103). The author adds that lower class persons *use* the police to help them with their petty troubles because they have fewer other available resources. While other studies may support this proposition, *this* study shows that only 17 lower class citizens, out of a sample of 173, were involved in these minor contact encounters. Of these, 14 (82 percent) received advice or assistance. Do these 14 individuals provide enough evidence that lower-class persons *use* the police? Ericson is probably right, but he goes beyond the data.

The data presented are generally *compatible* with the interpretations, but there may be alternative interpretations. These are not adequately explored. It would have helped if some of the tables had been subdivided. Were older non-whites handled differently from younger ones, etc.? Sometimes smaller numbers would not permit subdivisions, but there is much to be gained by looking at selected subgroups. True, a discriminant analysis was used to assess the impact of each variable, but this obscures any interesting interaction effects. In fact, tables 5.2 and the many others which provide statistical details on the discriminant analysis might easily have been left in an appendix.

Another concern is the breakdown of age. Some tables use two categories: tbose 17-24 and those younger *and* older grouped together. Grouping 16 and 40 year olds doesn't make obvious sense. Similarly, some tables show 26 cases under 16, 96 who are 16-24, and 293 who are 25 and over. Another split in that 25 and over category seems reasonable. In general, data have been analyzed in a routine fashion. Stating some specific propositions in advance and then pulling out the relevant tables could have improved the analysis.

Qualitative data is more difficult to interpret, as illustrated by the case where a woman wanted to lodge a complaint concerning sexual assault. She met the suspect at the hotel where she worked as a stripper and invited him home where she willingly allowed him to embrace and kiss her. He became increasingly aggressive, but was halted by her fiancé, who returned home. At this point the victim called the police. The suspect left and the woman told her fiancé the man tried to rape her.

During the interview with the police, both the victim and fiancé asked the police to catch the "criminal," but the officer took down the details for an "indecent assault" occurrence report and made no attempt to apprehend the suspect. The officer told the field researcher that the victim's characteristics, her drunken condition, etc. led him to discount the entire matter. He thought she constructed the allegations when she was "caught" by her fiancé.

This illustrates how the police "construct reality," which clearly influences the decision to charge or not. But was the officer being unfair, or was his "reality" an accurate picture of the situation?

In another situation, a citizen described as a known "child molester" was stopped in a parking lot near a carnival site and subjected to 20 minutes of questioning. Was this undue harassment? Or would many parents in the neighbourhood approve?

Despite problems of interpretation, the descriptions of intensive searches for marijuana possessed by young people supports the claim that even though *reactive* policing is frequently a response to "crime," much *proactive* policing in this force was designed to keep questionable populations in line.

Another concern with interpretation arises when Ericson views the top police administration as having limited *control* over line officers because of the various methods used by patrol officers to avoid surveillance (Ch. 4). However, this is typical of most organizations. Ericson neglects what may be the more important point: police administrators can *influence* different behaviours with various policies. As the author points out, officers respond when rewarded for certain activities. Influence may be more important than control, and a major contribution of this study is that it clarifies how certain policy decisions can influence police behaviour.

Ericson's conclusions are worth careful consideration. Are the growing resources of the police profitably used harassing "pukers" and other marginal populations? There are other areas with a greater potential for personal harm: commercial fraud, industrial pollution, inadequate safety standards at work, etc. If policing resources were redirected into these areas, society might be better served. As long as our justice system discourages policing in those areas that do the greatest damage to society, it may continue to reward activities that claim to reduce crime but may in fact alienate portions of the population.

Although *Reproducing Order* is repetitive at times, provides a relatively unimaginative data analysis, labels table 4.4 incorrectly, and offers some controversial interpretations, the question raised have important policy implications for Canada.

Professor Hackler is with the Department of Sociology at the University of Alberta.

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Rich by nature...p. 27

creasing the size of the House to enable the committees to function more effectively, thereby keeping our leaders accountable for their actions.

Denis Smith, a long-time spokesman for the contemporary school of English-Canadian nationalists chastized by Smiley, restates his claim that Canada's three national parties are ideologically bankrupt and psychologically exhausted and therefore incapable of resolving our constitutional crisis via the rigid and undemocratic structure of federal-provincial conferences. Only a constitutional convention or constituent assembly would have the necessary mandate and will to negotiate a new constitution acceptable to Quebec and the West.

In the final essay R.C. Brown discusses the qualities of successful national political leadership in Canada. While certain constraints are placed on Canadian prime ministers by the nature of our political and socio-economic institutions, Brown claims quite correctly, that the individual character of our various prime ministers has determined how well each of them has responded to these constraints as well as to the opportunities for initiative and innovation. In short, "when the chamber pots tipped...did they smile — or curse the gods?" (p. 159).

No doubt, had this series of lectures been held in the winter of 1982, a couple of economists would have been invited to analyze the current state of our economy which has thrown a million and a half Canadians out of work. Many of these Canadians will never be able to return to their former jobs once the economy recovers because those jobs will be phased out by employers scrambling to adopt more productive and less labour intensive technologies.

The transition to a post-industrial, high-technology society is going to be very disruptive in social and human terms and will test the bonds of Confederation as much as, and perhaps even more than, the constitutional struggle of the past two decades.

Michael Behiels is a Visiting Professor in the Department of History at the University of Alberta.

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UNIVERSITY OF TORONTO. Immunology. University Title: Professor and Chairman. Qualifications required: Ph.D. or M.D. Established record of achievement in research in the discipline. Proven administrative skills. Nature of Duties: To provide academic leadership in research and teaching. Responsible for overall departmental administration. Salary: To be negotiated. Person to whom enquiries should be sent: Dr. D.W. Clarke, Associate Dean, Basic Sciences, Faculty of Medicine, University of Toronto, 1 King's College Circle, Toronto, Ontario M5S 1A8. Effective Date of Appointment: No later than June 1984. Closing Date for Receipt of Applications: March 15, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

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UNIVERSITY OF SASKATCHEWAN. College of Education. Head, Department of Curriculum Studies. Applications are invited from well-qualified candidates for the position of Head of the Department of Curriculum Studies. Rank and salary will be commensurate with qualifications. Some administrative experience would be an asset. The position is available July 1, 1983. Applications, curriculum vitae and the names of three referees should be sent to: N. Hersom, Dean, College of Education, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

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THE UNIVERSITY OF ALBERTA. Faculty of Rehabilitation Medicine. Department of Occupationet Therapy. Position: Chairman. Qualifications required: The candidate should be an occupational therapist with a doctoral degree (master's will be considered). Previous administrative experience in an academic setting is required. Duties: The successful candidate will be expected to provide academic and professional leadership within the undergraduate and proposed graduate programs and undertake teaching and research in their area of specialization. Appointment will normally be at Associate Professor or Full Professor rank, with a current salary floor of $35,420 and $46,010, respectively, depending upon qualifications. The University of Alberta is an equal opportunity employer. Applications, including a curriculum vitae and the names of three references, should be submitted by May 15, 1983 to: Dean F.B. Wilson, Faculty of Rehabilitation Medicine, The University of Alberta, 316 Corbett Hall, Edmonton, Alberta, T6G 2G4. Effective date of appointment: July 1, 1983.

UNIVERSITY OF ALBERTA. Department of Obstetrics and Gynaecology. Professor and Chairman. The University of Alberta, Faculty of Medicine, invites applications for the position of Chairman of the Department of Obstetrics and Gynaecology of the University of Alberta, and affiliated University of Alberta Hospitals. Certification by Royal College of Physicians and Surgeons (or equivalent) and eligibility for license in Alberta essential. This is a geographic full-time tenured academic appointment with responsibilities for the teaching, research and patient activities of a major medical school department. Applicants should have active research interests and demonstrated organization and administrative abilities. The University of Alberta is an equal opportunity employer. Applications may be sent to Dr. D.F. Cameron, Dean, Faculty of Medicine, University of Alberta, Edmonton, Alberta.

ACCOUNTING

BROCK UNIVERSITY. School of Administrative Studies. Applications are invited for faculty positions teaching some combination of accounting, auditing and taxation in an expanding School which includes an accounting co-op program that is now in its third year. A Ph.D., a Ph.D. in progress, or the equivalent is preferred. Salary and rank will be commensurate with qualifications and experience. An application, including a curriculum vitae and the names of three referees, should be submitted to Prof. J.R. Hanrahan, Director, School of Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1.

UNIVERSITY OF SASKATCHEWAN. Department of Accounting. Applications are invited for faculty positions from those with teaching and research interests in accounting. Ph.D. or equivalent and strong research interest required for permanent position. Masters and professional credentials acceptable for visiting or limited term appointments. Salary and rank depend on qualifications. Applications welcome until positions are filled. Send résumé to Dr. V. Bruce Irvine, Head, Department of Accounting, College of Commerce, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0.

AGRICULTURE

McGILL UNIVERSITY. MACDONALD CAMPUS. Faculty of Agriculture. Full-time lecturer in Agricultural Engineering, one year renewable terms leading to potential promotion to Assistant Professor rank. Knowledge of Canadian agriculture and professional engineering qualifications necessary. Ph.D. in Agricultural Engineering with a specialization in Structures and Environment preferred. Duties involve undergraduate teaching, research and graduate student supervision. Salary $2000 per month (1982-83). Send applications and request three referees to write to: Dr. E. McKyes, Chairman, Department of Agricultural Engineering, McGill University, Macdonald Campus, Box 950, Ste. Anne de Bellevue, P.O. H9X 1C0.

ANTHROPOLOGY

YORK UNIVERSITY. Department of Anthropology. Applications are invited for one or more (budget permitting) sessional appointments (contractually limited one-year appointment) in the area of socio-cultural anthropology for the academic year 1983-84. Among the topics for which we are seeking Course Directors are: (1) one or more sections of Introductory Social Anthropology; (2) Social Change; (3) Political Anthropology; (4) Medical Anthropology; (5) Native Peoples of North America; (6) Women, Culture and Society; (7) Anthropology of Development. Ph.D. required, with demonstrated competence in teaching. Application, curriculum vitae and names of three referees should be sent to: Professor Gustave Thaiss, Chairman, Department of Anthropology, York University, Downsview, Ontario, M3J 1P3. Application deadline is March 15, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Anthropology. Applications are invited for a tenure-stream position in Anthropology which will start on July 1st, 1983. Preference will be given to a Social/Cultural Anthropologist with interests in social organization, interaction theory, symbolic, or medical anthropology, and specialization in Canadian Native Peoples or Third World Studies. The position will involve undergraduate teaching at Scarborough College and possible graduate involvement at the St. George campus. A Ph.D. and demonstrated competence in teaching and research are required. The appointment will be at assistant professor level on a scale which currently starts at $22,200 p.a. Canadian immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before February 28, 1983 to: Professor L.A. Sawchuk, Anthropology, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario, M1C 1A4.

UNIVERSITY OF LETHBRIDGE. Department of Anthropology. One position at the Assistant Professor level, subject to funding. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian Citizens and permanent residents of Canada. Ph.D. in Anthropology. Theoretical specialization in economic/ecologic anthropology, ethnicity, urban anthropology; areal specialization outside of North America. Applicant must have a commitment to teach at the undergraduate level, and to do research. Teaching and research experience are assets. Salary: Assistant Professor minimum (1982/83): $27,230. Applications, including curriculum vitae, transcripts and three letters of reference, should be sent to: Dr. D.A. Aycock, Chairman, Department of Anthropology, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. Tenure track position to begin July 1, 1983. Closing date: March 15, 1983.

ARCHITECTURE

CARLETON UNIVERSITY. School of Architecture. Position, available for Visiting Professor (rank open) for one year beginning July 1, 1983. Candidates should have B. Arch. and higher degree or equivalent; also teaching and professional work experience. Should be prepared to teach Design Studio and one or more of the following specializations: Theory and History of Environmental Design; Landscape Architecture; Building Science; Building Technology. Send Curriculum Vitae and the names of three referees to: Professor Michael Coote, Director, School of Architecture, Ottawa, Ontario K1S 5B6. Closing date March 1, 1983. This position is available subject to budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ART/ART HISTORY

NOVA SCOTIA COLLEGE OF ART AND DESIGN. Art History. Assistant or Associate Professor, Art History to teach a survey in Canadian art and survey courses in general Art History. The successful candidate will also offer elective courses within the Art History program (not necessarily in the Canadian field). Ph.D. or candidacy preferred. Address letter with C.V. and names of references to Dennis Young, Chairperson, Art History Division, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, N.S. B3J 3J6. The deadline for applications is February 28, 1983. This notice is directed to Canadian citizens and permanent residents.

QUEEN'S UNIVERSITY. Department of Art. Applications are invited for the following positions at the Assistant Professor level. Painter: To teach introductory and advanced students in a four year Bachelor of Fine Art program. This is an eight month appointment for a sabbatical replacement, commencing September 1, 1983. Lithographer: To teach offset and stone lithography. Competence in etching will be an asset. Four month appointment commencing September 1, 1983. Sculptor: To teach at all levels. Four month appointment, commencing January 1, 1984. Closing date for applications, February 28, 1983. Canadian citizens and landed immigrants will be given preference. Both sexes are equally encouraged to apply. Write with slides and curriculum vitae to: The Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6.

QUEEN'S UNIVERSITY. Department of Art. Art historian, Assistant Professor. Salary base $23,100 in 1982/3; commensurate with experience. One year non-renewable term appointment, to commence preferably July 1, 1983. Ph.D. status. Basic requirement to teach at undergraduate level in medieval and early Renaissance fields; also one course in one of following areas: nineteenth and twentieth century art; Canadian painting and sculpture; art theory and philosophy. Candidates of both sexes are equally encouraged to apply. Preference will be given to Canadian citizens and landed immigrants. Applications by February 29, 1983, to Dr. K. Morand, Head, Department of Art, Queen's University, Kingston, Ontario K7L 3N6.

UNIVERSITY OF BRITISH COLUMBIA. Fine Arts. The Fine Arts Department, University of B.C., is seeking a visiting instructor in art history for Summer Session (4 July-15 August 1983) to teach either History of Western Art (introductory level) or 19th and 20th Century Art (3rd Year undergraduate level). Ph.D. and teaching experience required. Salary: $3,800 for lecturers and assistant professors, $4,200 for associate and full professors, plus travel expenses. Apply before 1 March 1983 to: Dr. James O. Caswell, Head, Department of Fine Arts, University of B.C., 6333 Memorial Road, Vancouver, B.C., V6T 1W5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MCMASTER UNIVERSITY. Painter. Rank and salary open, commensurate with qualifications and experience. July 1983. Full-time, two-year appointment, to teach painting, drawing and problems of two- and three-dimensional design at the undergraduate level. MFA, teaching experience preferred. Include transcripts, slide portfolio, 3 letters of recommendation, and reviews if available. A/D 1 March 1983. H.B.J. Maginnis, Chairman, Department of Art and Art History, Togo Salmon Hall 330, McMaster University, Hamilton, Ontario, Canada L8S 4M2. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Appointment subject to availability of funding.

NOVA SCOTIA COLLEGE OF ART AND DESIGN. Art/Art History. Associate Professor or Professor, Painting. Contract to commence July 1, 1983, to teach drawing and painting courses at the introductory and intermediate level and at the advanced level in a variety of disciplines, as well as one foundation level course in theory and practice of artmaking. Desirable qualifications include the M.F.A. degree or equivalent, extensive teaching experience and a significant exhibition record. Address letter with C.V. and references to Ron Shuebrook, Chairperson, Studio Division, NSCAD, 5163 Duke Street, Halifax, N.S. B3J 3J6. This notice is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF BRITISH COLUMBIA. Fine Arts (Art History). The Department of Fine Arts, University of British Columbia, invites applications for two sabbatical leave

replacements on a sessional basis for the 1983-84 academic year, as follows: (1) Specialist in 19th and/or 20th century art, and (2) Specialist in Japanese art. Both of these positions are subject to funding. The minimal requirements for both positions include the Ph.D., and some professional achievement. Salary range: $20,000 to $25,000 (for 9 months, from 1 September 1983). Applications, with a curriculum vitae and names of three references, should be sent to: Dr. James O. Caswell, Assoc. Professor and Head, Department of Fine Arts, University of British Columbia, 6333 Memorial Road, Vancouver, B.C. V6T 1W5. Deadline for applications: 1 March 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Department of Art and Design. Special Sessions positions available. Applications are invited from suitably qualified men and women. M.A. in Art History. One position to teach XX Century, one position to teach survey course, Middle Ages to XX Century, M.A. in Art History with background in the History of Design or M.A. in History of Design: One position to teach History of Design, Western European tradition to present times. Each position is available for one session (six weeks), May 5 to June 20 (pos. no. 1.) or July 5 to August 20 (positions no. 2 and 3). Salary range: $4,440.00 to $4,640.00. The positions are subject to sufficient student enrollment. Send letter of application, curriculum vitae and two names of possible references to: The Chairman, Department of Art and Design, University of Alberta, Edmonton, Alberta, T6G 2C9. The University of Alberta is an equal opportunity employer but, in accordance with Canadian Employment and Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The deadline for the reception of applications is March 1, 1983.

BIOCHEMISTRY

MCMASTER UNIVERSITY, Biochemistry. Postdoctoral Research Fellow/Associate. Available immediately for up to 3 years for studies on RNA and DNA animal viruses involving membrane glycoprotein transport, replication and expression of cloned and chimeric genes. Salary $18,000 to $21,000 per year. Experience in cell culture, recombinant DNA technology desirable. Send resume and names of three references to: Dr. H.P. Ghosh, Professor, Department of Biochemistry, McMaster University, Hamilton, Ontario L8N 3Z5, Canada.

MCMASTER UNIVERSITY. Biochemistry. Postdoctoral Research in Membrane Biology: Positions will be available for highly qualified individuals with appropriate background and interest to undertake research in hormone action or biophysical chemistry. Areas of interest include lipid-protein interactions, hormone receptors and ion transport in studies related to myelin, hepatocytes or pancreatic islets. Applications with full curriculum vitae and names of two references to: Dr. R.M. Epand, Department of Biochemistry, McMaster University, 1200 Main Street West, Hamilton, Ontario. L8N 3Z5.

BIOLOGICAL SCIENCES

BISHOP'S UNIVERSITY. Biological Sciences. Applications are invited for a full-time one-year position to replace a faculty member on sabbatical leave for 1983-84. Applicants must have a Ph.D. and preferably some teaching experience. The successful candidate will teach semester courses in metabolism, general physiology and animal physiology, plus an additional course in the area of expertise of the appointee. The appointment will be at the rank of Assistant Professor (Floor $27,235) (1981-82 scale; under revision). Please submit applications with curriculum vitae and names of three referees to: Dr. K.J. Kuepper, Dean of Faculty, Bishop's University, Lennoxville, Québec J1M 1Z7.

UNIVERSITY OF TORONTO. Department of Botany. Applications are invited for a postdoctoral fellowship in applied plant physiology tenable for three years. The successful applicant will be expected to study the effects of acid rain on photosynthesis, gaseous and water movements in crop plants. Applicants should be thoroughly familiar with the theoretical aspects of the subject and the appropriate instruments required to study transport processes in plants. Salary is approximately CAN $19,000. Further particulars are available from Dr. R.L. Jefferies, Dept. of Botany, University of Toronto, Toronto, Ont. M5S 1A1, Canada, to whom a curriculum vitae and three letters of reference should be sent by February 28, 1983.

UNIVERSITY OF SASKATCHEWAN. Department of Biology. Applications are invited for a postdoctoral or research associate position in behavioural toxicology of fish. The applicant should have a Ph.D. in the behaviour, toxicology or physiology of fish. Research will be directed toward the development of assays for environmentally important toxic compounds based on the effects of the toxicants on the behavioural response of fish to natural chemical stimuli such as pheromones and food odours. Salary will be commensurate with background and experience, within limits set by NSERC regulations. Send application, including the names and addresses of three referees, to Dr. R.J.F. Smith, Department of Biology, Univ. of Saskatchewan, Saskatoon, Saskatchewan, Canada. S7N 0W0. The position is available immediately. Applications will be accepted until the position is filled.

BUSINESS ADMINISTRATION/ FINANCE/COMMERCE

TRENT UNIVERSITY. Administrative and Policy Studies. Applications are invited for a sessional appointment in the lecturer or junior assistant professor range from 1 July, 1983. The appointment is to teach introductory accounting and marketing. Applicants must hold at least an M.B.A. Applications, including a curriculum vitae and names of three referees should be sent to Professor Ian Chapman, Director, Administrative and Policy Studies Programme, Trent University, Peterborough, Ontario, K9J 7B8. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Faculty of Business. Instructors required for Spring and Summer sessions. Applications are invited for the following Spring and Summer session courses (May 2-June 10, 1983 and July 4-August 12, 1983). Qualifications: Ph.D. or at completion stage or equivalent, except for Legal Relations which requires an LL.B. or J.D. or equivalent. Marketing 304, Fundamentals of Marketing (both sessions); Managerial Economics 464, Aggregate Income Analysis (Spring session); Industrial Relations 304, Industrial Relations in Canada (both sessions). Send resume to Dr. R.S. Smith, Dean, Faculty of Business, The University of Alberta, Edmonton, Alberta, T6G 2G1. The University of Alberta is an equal opportunity employer.

UNIVERSITY COLLEGE OF CAPE BRETON. Business Administration and Commerce. Applications are invited for a joint appointment in the Department of Management and Administration and Economics Department. Responsibilities include undergraduate teaching in two or more of the following areas: principles of economics, intermediate economic theory, management, finance, computer (Basic) and quantitative methods. Minimum qualifications MA (Economics), MBA and considerable experience. Applications, including a curriculum vitae and the names of three referees should be sent to Professor R.D. Robertson, Chairman, Department of Management and Administration, University College of Cape Breton, Box 5300, Sydney, N.S. B1P 6L2.

LAURENTIAN UNIVERSITY. Commerce and Administration. Position available teaching introductory Commerce subjects in French. Ph.D. or at completion stage but equivalent qualifications will be considered. A Masters degree plus professional accounting designation would be favourably considered. Teaching in an undergraduate B. Com. programme initially Introduction to Business Organization and Management, Introductory Financial Accounting and/or Quantitative Methods for Management/Intermediate Accounting. Assisting in the development of future commerce courses for francophone students. Rank salary ranges are: Assistant — $25,407-$37,191; Associate — $31,721-$49,781; Full — $40,094-$61,004. In addition, market supplements to ensure competitive offers are negotiable. Send résumé to: Dr. Kenneth E. Loucks, Director, School of Commerce and Administration, Laurentian University, Sudbury, Ontario P3E 2C6. Position is available for immediate appointment and is initially a probationary, tenure track position. Applications accepted until position filled. Laurentian University offers equal opportunity for employment to qualified male and female candidates. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

UNIVERSITE LAURENTIENNE. Commerce et Administration. Poste de professeur à pourvoir pour l'enseignement de cours élémentaires de Commerce en français. Titulaire du Ph.D. ou près de l'obtenir, mais des qualifications équivalentes seront prises en considération. Une maîtrise accompagnée d'un titre professionnel en comptabilité recevraient une considération favorable. Enseignement de cours de premier cycle, soit Introduction à l'organisation et à la gestion des affaires, Eléments de comptabilité financière, et Méthodes quantitatives de gestion ou Comptabilité (niveau Intermédiaire). Participation à l'élaboration de futurs cours de commerce pour les étudiants francophones. Echelle des traitements: Professeur adjoint — $25,407-$37,191; Professeur agrégé — $31,721-$49,781; Professeur titulaire — $40,094-$61,004. Des primes de marché sont en outre négociables dans le but d'assurer des offres concurrentielles. Adresser les curriculum vitae au Professeur Kenneth E. Loucks, Directeur, Ecole de commerce et d'administration, Université Laurentienne, Sudbury (Ontario), PE3 2C6. La nomination à ce poste peut être faite immédiatement à titre d'essai et peut conduire à la permanence. Les candidatures sont acceptées jusqu'à ce que le poste soit rempli. L'Université Laurentienne offre des chances égales d'emploi aux hommes et aux femmes qualifiés. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et aux résidents permanents.

LAURENTIAN UNIVERSITY. Commerce and Administration. Positions available, in Marketing Financial Accounting, General Management. Ph.D. or near completion but Masters degree plus professional designation acceptable in financial accounting. Bilingual applicants (English, French) preferred. Undergraduate teaching, academic inquiry and writing, and active involvement in programme and School development. Teaching in the School's Graduate Diploma Business Administration and a potential M.B.A. programme are possibilities: Rank salary ranges are: Assistant — $25,407-$37,191; Associate — $31,721-$49,781; Full — $40,094-$61,004. In addition, market supplements to ensure competitive offers are negotiable. Send résumé to: Dr. Kenneth E. Loucks, Director, School of Commerce and Administration, Laurentian University, Sudbury, Ontario, P3E 2C6. Appointments are normally effective July 1 and are initially probationary, tenure track. Applications accepted until positions are filled. Laurentian University offers equal opportunity for employment to qualified male and female candidates. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

UNIVERSITE LAURENTIENNE. Commerce et Administration. Postes a pourvoir, en Commercialisation, Comptabilité financiére, Administration générale. Titulaire de Ph.D. ou prés de l'obtenir, mais une maîtrise accompagnée d'un titre professionnel serait acceptable en Comptabilité financiére. Candidats bilingues (anglais, français) préférés. Enseignement au premier cycle, recherche et rédaction pédagogiques, et participation active au programme et au développement de l'Ecole. Possibilité de donner des cours pour le Diplôme supérieur en administration des affaires et un programme éventuel de M.B.A. à l'Ecole. Echelle des traitements: Professeur adjoint — $25,407-$37,191; Professeur agrégé — $31,721-$49,781; Professeur titulaire — $40,094-$61,004. Des primes de marché sont en outre négociables dans le but d'assurer des offres concurrentielles. Adresser les curriculum vitae au Professeur Kenneth E. Loucks, Directuer, Ecole de commerce et d'administration, Université Laurentienne, Sudbury (Ontario), P3E 2C6. Les nominations, faites à titre d'essai, prennent normalement effet le 1er juillet et peuvent conduire à la permanence. Les candidatures sont acceptées jusqu'à ce que les postes soient remplis. L'Université Laurentienne offre des chances égales d'emploi aux hommes et aux femmes qualifiés. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et aux résidents permanents.

ALGOMA UNIVERSITY COLLEGE. Department of Commerce. Applications are invited for a full-time position commencing July 1, 1983. Applicants should have an M.B.A., a professional accounting designation and relevant business experience. The successful candidate will teach in one or more of the following fields: Accounting, Financial Management and Organizational Behaviour. Rank is open; current minimum salary for an Assistant Professor is $23,394. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Candidates should send curriculum vitae and the names of three referees to Dr. R.G. Ewing, Dean, Algoma University College, 1520 Queen Street East, Sault Ste. Marie, Ontario, P6A 2G4.

UNIVERSITY OF NEW BRUNSWICK. Business Administration. Tenure track positions at the Assistant Professor or Associate Professor level are available in Financial Accounting, Personnel and Industrial Relations, Marketing and Business Policy. An opening also exists for a sabbatical replacement to teach management. Duties include teaching at the undergraduate level and conducting research. A doctorate is preferred. Salaries are competitive. Appointments are effective July 1, 1983. Applications will be considered until positions are filled. Send curriculum vitae and the names of three referees to Dr. I.R. Cameron, Dean of Faculty, University of New Brunswick, Saint John Campus, P.O. Box 5050, Saint John, N.B., E2L 4L5.

BROCK UNIVERSITY. School of Administrative Studies. Applications are invited for faculty positions in the rapidly growing School of Administrative Studies in the following areas: Management, Production, Marketing, Finance, and Labour Relations. A Ph.D., a Ph.D. in progress, or the equivalent is preferred. Salary and rank will be commensurate with qualifications and experience. An application, including a curriculum vitae and the names of three referees, should be submitted to: J.R. Hanrahan, Director, School of Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1.

SAINT MARY'S UNIVERSITY. Department of Finance and Menagement Science. Applications are invited for a faculty position in the Department of Finance and Management Science beginning September 1, 1983. Applicants should have a Ph.D. (or be near completion). The successful candidate will teach graduate and undergraduate finance courses. The rank of the position is open and the salary is competitive. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications should be sent to: Dr. Earl J. Robinson, Chairperson, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3 (902) 429-9780.

SAINT MARY'S UNIVERSITY. Department of Finance and Management Science. Applications are invited for a faculty position in the Department of Finance and Management Science beginning September 1, 1983. Applicants should have a Ph.D. (or be near completion). The successful candidate will teach graduate and undergraduate courses in one or more of the following areas: (1) quantitative/management science, (2) information systems, and (3) computer science. The rank of the position is open and salary is competitive. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications should be sent to: Dr. Earl J. Robinson, Chairperson, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3, (902) 429-9780.

UNIVERSITY OF WINDSOR. Faculty of Business Administration. Positions available in (i) Accounting, (ii) Administrative Studies (Industrial Relations, Personnel Administrations, and Organizational Behaviour), (iii) Business Policy, (iv) Finance, (v) Management Science, (vi) Marketing, and (vii) International Business. Lecturer, Assistant, Associate or Professor; rank based on qualifications and ex-

perience. Ph.D. or DBA. (completed or near completion), preferably with business, teaching and research experience; for Accounting, MBA plus Professional designation and relevant experience considered. Research and teaching at both MBA and Bachelor of Commerce levels. Salary will be commensurate with qualifications, teaching and practical experience. Dr. Ralph K. Cowan, Interim Dean, Faculty of Business Administration, University of Windsor, Windsor, Ontario N9B 3P4. Appointment date open: July 1, 1983 preferred. When filled.

QUEEN'S UNIVERSITY. Business Administration and Commerce. Applications are being sought for tenure-track and/or visiting faculty positions in Accounting and Marketing. However, qualified candidates in other areas will be considered also. Evidence of strong research potential desirable. Teaching will be at the B. Com., MBA and Ph.D. level. Completed Ph.D. is strongly preferred. Rank and salary are open. Positions are open to both male and female applicants. Send résumé to: Prof. Wm. E. Miklas, Associate Dean, School of Business, Queen's University, Kingston, Ontario, K7L 3N6.

BRANDDN UNIVERSITY. Economics. Department of Economics offers undergraduate courses in accounting, management, marketing, business law, and personnel and invites applications for a probationary or term appointment in Administrative Studies. Qualifications: Lecturer — M.B.A. (or equivalent); Assistant Professor — M.B.A. (or equivalent) with at least five years of relevant experience; Associate Professor — Ph.D. (or equivalent). Current annual salary bases: Lecturer $18,460; Assistant Professor $24,000; Associate Professor $31,200. Effective date of appointment — September 1, 1983. Closing date — 15th March, 1983. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents. Please send curriculum vitae, transcripts and three letters of reference to: Dr. Peter John C. Hordern, Dean, Faculty of Arts, Brandon University, Brandon, Manitoba R7A 6A9. Canada.

UNIVERSITY DF SASKATCHEWAN. Business Administration and Commerce. Applications are invited for permanent and visiting faculty positions from those with teaching and research interests in Accounting, Finance, Industrial Relations, Management, Management Science, Marketing and Organizational Behaviour. A Ph.D. or equivalent and strong research interest required for permanent positions, and professional credentials acceptable for visiting or limited term appointments. Salary and rank depend on qualifications. Applications are welcome until positions are filled. Some positions are subject to final budgetary authorization. Appointments are normally effective as of July 1st. Please send resumes to: Dr. W. John Brennan, Dean, College of Commerce, University of Saskatchewan, Saskatoon, Canada S7N 0W0.

THE UNIVERSITY DF ALBERTA. Faculty of Business. Applications are invited for full-time tenure-track faculty positions from those with teaching and research interests in: Accounting (5 positions); Management Information Systems (2 positions); Finance (2 positions); Marketing (2 positions); Business Policy (1 position); Organization Behavior (1 position); Industrial Relations (1 position); Legal Relations (1 position); and Statistics (1 position). Ph.D or equivalent required or candidate should be at the completion stage of degree. Salary and rank depend on qualifications. Ranges are: Assistant professor $27,720 to $39,820; Associate Professor $35,420 to $51,658; Professor from $46,010. In addition, market supplements to ensure competitive offers are negotiable. Appointments normally effective July 1. Send résumé to: Dr. Roger S. Smith, Dean, Faculty of Business, The University of Alberta, Edmonton, Alberta T6G 2G1, Canada. The University of Alberta is an equal opportunity employer.

BISHDP'S UNIVERSITY. Business Administration. Applications are invited for a one-year appointment in quantitative methods at the rank of lecturer or assistant professor to replace a professor on sabbatical leave. Applicants should hold the Ph.D. or M.B.A. and have relevant work experience. The successful candidate will teach undergraduate courses. The salary scales at Bishop's University are highly competitive. Please submit applications with curriculum vitae and the names of three referees to Dr. K.J. Kuepper, Dean of the Faculty, Bishop's University, Lennoxville, Québec J1M 1Z7.

TRINITY WESTERN CDLLEGE. Business. a) Position — Full Professor. b) Qualifications — Ph.D. required, plus extensive teaching and business experience. c) Teaching Marketing, Business Law, Statistics and Advertising with ability to integrate one's discipline with a Biblical, Christian faith. d) Write to — Dr. Kenneth R. Davis, Dean, Trinity Western College, 7600 Glover Rd., Langley, B.C., Canada, V3A 4R9. The University of Trinity Western College is an evangelical Christian College, chartered by the province of British Columbia and granting B.A. and B.Sc. degrees. e) Opening for September 1983.

UNIVERSITY DF WATERLDO. Business Administration. Accounting & Finance — Applications are invited for faculty positions from those with teaching and research interests in (i) managerial accounting (ii) financial accounting (iii) finance (iv) taxation. Ph.D. or equivalent. Salary and rank will depend on qualifications. Appointments effective July 1, 1983 or by arrangement. Appointments available until positions filled. Send résumé to Dr. John R. Hanna, Professor of Accounting, 222 Hagey Hall, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of these positions is subject to budgetary approval.

WILFRID LAURIER UNIVERSITY, Business. Applications are invited for teaching positions in the areas of Accounting, Finance, Management Information Systems, Marketing, Operations Management, Organizational Behaviour and Introductory Policy for the 1983-84 academic year. Qualifications: Lecturer up to Associate Professor. Duties: Includes undergraduate and/or graduate teaching. Applications will be accepted until positions are filled and are subject to budget approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send applications to: Dr. T.F. Cawsey, Associate Dean of Business, School of Business and Economics, Wilfrid Laurier University, Waterloo, Ontario, Canada, N2L 3C5.

UNIVERSITY DF REGINA. Administrative Studies. Applications are invited for faculty positions in the following areas: accounting, finance, marketing, general management/policy, and general management/industrial relations. A Ph.D./D.B.A. in hand or near completion is preferred. Appointment may be tenure track or term depending upon qualifications. Salary is competitive. This is an opportunity for professors who would like to work in an open interdisciplinary environment with good opportunities for professional involvement. Appointments effective July 1, 1983 or by arrangement. Interested candidates should send their C.V. to Murray R. Hutchings, Dean, Faculty of Administration, University of Regina, Regina, Saskatchewan, S4S 0A2, Tel. (306) 584-4162. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

CHEMISTRY/CHIMIE

UNIVERSITY DF WINNIPEG. Chemistry Department. Applications are invited for a tenure-track position at the rank of Assistant Professor. Ph.D. ordinarily required. Duties will include teaching courses in Physical Chemistry. One course will be at the introductory (first year) level and the other at the third or fourth year level. Some senior laboratory instruction will also be required. Salary dependent on qualifications and experience. Applications, including a vitae, a statement of research interests and the names of three references should be sent to: Dr. F.W. Barth, Search Committee Chairman, Chemistry Department, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Date of appointment: September 1 (possibly August 1) 1983. Closing date for applications: May 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE LAURENTIENNE. Chimie. Chimie Analytique et Inorganique. Le Département de chimie de l'Université Laurentienne sollicite des candidatures d'hommes et de femmes à un poste de professeur en chimie analytique et inorganique. Le candidat qualifié sera nommé au rang de professeur adjoint. Les tâches comprennent l'enseignement aux niveau de baccalauréat et de la maîtrise. Le candidat devra pouvoir enseigner en français et en anglais. Les candidatures doivent comporter un curriculum vitae détaillé, un bref exposé du programme de recherches, une copie du dossier universitaire et les noms de trois répondants, et être transmises au: Professeur H. Falter, Directeur, Département de chimie, Université Laurentienne, Sudbury (Ontario), P3E 2C6. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et aux résidents permanents.

LAURENTIAN UNIVERSITY. Chemistry. Analytical-Inorganic Chemistry. The Laurentian University Department of Chemistry invites applications from men and women for an appointment in Analytical-Inorganic Chemistry. Appointments will be made at the Assistant Professor level for qualified applicants. Duties include teaching at the undergraduate and graduate (MSc) level. Candidates must be able to teach in both English and French. Applicants should provide a complete curriculum vitae, a brief description of research interests, a transcript of the academic record and the names of three referees to: Dr. H. Falter, Chairman, Department of Chemistry, Laurentian University, Sudbury, Ontario, P3E 2C6. In accordance with Canadian immigration requirements, Canadian citizens and permanent residents will be given first consideration.

UNIVERSITY DF SASKATCHEWAN. Department of Chemistry. Applications are invited from qualified candidates for appointments as Postdoctoral Fellows and Research Associates in the following fields: Theory of conformational changes and chemical reactions, energy hypersurfaces, quantum chemistry of biomolecules; photochemistry and radiation chemistry of transition metal complexes and high pressure chemistry; laser photochemistry, photophysics and spectroscopy, laser induced fluorescence studies of proteins; thermodynamic and dynamic investigations of microemulsions; organometallic chemistry; organic reaction mechanisms, electron spin resonance of solid state defects and organic radicals, spin-Hamiltonian theory; chemical reactions generated by ultra-sound. dynamics of fast reactions using ultrasonic techniques. Positions are tenable initially for one year, renewable, at rates up to the maximum allowed by the NSERC grant regulations. Send curriculum vitae, transcripts and names of three referees to the undersigned. from whom further particulars may be obtained. Professor D.R. Grant, Head, Department of Chemistry and Chemical Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0, Canada. Telephone 306-343-2933.

YORK UNIVERSITY Department of Chemistry. Applications are invited for an ongoing position as Research Associate at an annual salary up to $21,000 commensurate with experience. Candidates must have a Ph.D. in Chemistry or the equivalent, and several years post-doctoral experience covering the following: quadrupole mass spectrometry, gas-phase ion chemistry, and chemical kinetics. Applications should be sent to Dr. H.I. Schiff or Dr. D.K. Bohme, Chemistry Department, York University, 4700 Keele Street, Downsview, Ontario M3J 1P3, 416-667-3852. In accordance with Canadian immigration requirements, this announcement is directed towards Canadian citizens and permanent residents.

UNIVERSITY OF TORONTO. Department of Chemistry. Post-Doctoral/Research Associate Positions. Novel Supported Metal Cluster Catalysts Prepared by Metal Vapour Synthetic Methods (NSERC Strategic Energy Programme). This ongoing research programme necessitates highly skilled personnel having substantial experience with FT-far-IR, dye laser Raman, resonance Raman, fluorescence and esr spectroscopies; metal atom matrix isolation and preparative technology; modern photochemistry/surface science/catalysis methodologies; computer software; synthesis/characterization of heterogeneous and hybrid phase (zeolite, oxide, carbon, polymer) catalysts; batch/flow/on line GC/MS catalyst evaluation. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Minimum stipend $20,000 for a two year renewable appointment. Send resume and three referees names to: Professor Geoffrey A. Ozin, Department of Chemistry, 80 St. George St., University of Toronto, Toronto, Ontario, Canada, M5S 1A1.

UNIVERSITY OF WINNIPEG, Chemistry Department. The Chemistry Department invites applications for a tenure-track position at the rank of Assistant Professor. Ph.D. ordinarily required. Duties will include teaching Inorganic and Physical Chemistry. One course will be at the introductory (First Year) level. Some senior laboratory instruction will also be required. Salary dependent on qualifications and experience. Applications, including a vitae, a statement of research interests and the names of three references should be sent to: Dr. F.W. Barth, Search Committee Chairman, Chemistry Department, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Date of appointment: September 1 (possibly August 1) 1983. Closing date for applications: May 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY. Chemistry. Position anticipated for an Assistant Professor of biochemistry in a department of chemistry with a large undergraduate specialization in biochemistry program and close collaboration with the department of biological sciences at the M.Sc. and Ph.D. level. There is no medical school affiliation. Please send résumé, an outline of research plans, and letters from three referees to: C.H. Langford, Chairman, Department of Chemistry, Concordia University, 1455 de Maisonneuve Blvd., W., Montreal, P.O. H3G 1M8. In accordance with Immigration regulations, this advertisement is directed to citizens and permanent residents of Canada.

CLASSICS

DALHOUSIE UNIVERSITY. Department of Classics. The Department of Classics invites applications for a one-year appointment at the rank of Assistant Professor commencing July 1, 1983. Applicants must hold, or be close to the completion of, a doctoral degree. The appointee will teach in the area of Ancient History and will be expected to teach introductory classes in classical culture. The letter of application, accompanied by a curriculum vitae, transcripts of university records, and the names of three referees, should be sent to Dr. R. Friedrich, Chairman, Department of Classics, Dalhousie University, Halifax, Nova Scotia, B3H 3J5, Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

DALHOUSIE UNIVERSITY. Department of Classics. The Department of Classics invites applications for a probationary tenure-track position at the rank of Assistant Professor commencing July 1, 1983. Applicants must hold, or be close to the completion of, a doctoral degree. The appointee will teach in the area of Greek Language and Literature, and/or Ancient Philosophy. He or she will also be expected to teach introductory classes in classical culture. The letter of application, accompanied by a curriculum vitae, transcripts of university records, and the names of three referees, should be sent to Dr. R. Friedrich, Chairman, Department of Classics, Dalhousie University, Halifax, N.S. B3H 3J5. Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY DF WINNIPEG. Department of Classics. Applications are invited for a possible full-time tenure-track position in Classics at the assistant professor level. The successful candidate will be expected to be able to teach a variety of courses in Classical Civilization as well as some course work in Greek and Latin. The applicants for this position should be qualified with the Ph.D. and have a commitment to teaching and scholarship. Salary will be commensurate with qualifications and experience. Applicants should send a curriculum vitae, together with the names and addresses of three referees, to: Dr. Iain McDougall, Chairman, Department of Classics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. Closing date for applications will be March 15, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

COMMUNICATIONS

YORK UNIVERSITY. Social Science. Applications are invited for a two-year sessional appointment at the rank of Assistant Professor commencing July 1, 1983. Any combination of the following areas of specialization (with a Canadian emphasis) is desirable: Communications theory, Policy and regulation, Telecommunications, Organizational communications. Ph.D. or equivalent is required. Send curriculum vitae and the names of three referees to: Tom Traves, Chairman, Division of Social Science, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WINDSOR. Communication Studies. Applications are invited for a full-time tenure track appointment in the area of media production, with emphasis on cinematography, radio-television and photography. The candidate should possess the Ph.D., or at least the M.A., and significant experience. Rank and salary will be commensurate, and appointment will be made for July 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should submit applications with a complete curriculum vitae to Dr. Stuart A. Selby, Department of Communication Studies, University of Windsor, Windsor, Ontario, N9B 3P4.

COMPUTER SCIENCE/ INFORMATIQUE

THE UNIVERSITY OF ALBERTA. Department of Computing Science. Applications are invited for five tenure track positions at the Assistant, Associate or Full Professor levels. The Department is currently involved in an expansion program to meet increased student enrolment. Candidates must have a Ph.D. in Computer Science or related field or demonstrated equivalent achievement in education and research. Responsibilities include teaching at the Graduate and Undergraduate levels and research. Candidates from all areas will be considered, although preference will be given to applicants with expertise in the areas of Networks, Programming Languages, Operating Systems and Computer Architecture. Current hardware support includes an Amdahl 580/5860, VAX 11/780's, Nanodata QM-1, PDP-11's, a PLATO system, and well equipped mini and micro computer laboratories. 1982-83 salary range: Assistant Professor $27,720 to $39,820; Associate Professor — $35,420 to $51,658; Professor — $46,010 to — Send curriculum vitae and names of three references to: Dr. W.A. Davis, Acting Chairman, Department of Computing Science, University of Alberta, Edmonton, Alberta, Canada, T6G 2H1. The University is an equal opportunity employer but in accordance with Canadian immigration requirements, this advertisement is addressed to Canadian citizens and permanent residents of Canada.

DALHOUSIE UNIVERSITY. Computing Science. Dalhousie University, Department of Mathematics, Statistics and Computing Science, invites applications for tenure-track positions in Computing Science. Applicants should hold a Ph.D in any area of computing science. Applications, including curriculum vitae and the names of three referees should be sent to: Dr. A.C. Thompson, Department of Mathematics, Statistics and Computing Science, Dalhousie University, Halifax, Nova Scotia, B3H 4H8. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

QUEEN'S UNIVERSITY. Computing & Information Science. Applications are invited for tenure-track positions. We are looking for junior faculty members to assist in expanding the Department's graduate studies and research activities, and its undergraduate programs. Applicants in any area of Computing Science are encouraged to apply. The number of positions will be determined by funding considerations. The Department has fourteen full-time faculty supported by three technical and three office staff. Research activity is mainly in software engineering, theoretical topics, information systems, and applications. We have 36 full-time M.Sc. graduate students in 1982/83. Resource support includes a dual IBM 4341 system running VM/CMS and a VAX-11/780 in the Computing Centre, plus Departmental facilities that include a VAX-11/780, a VAX-11/750, and a variety of smaller machines and special equipment. Kingston is located midway between Toronto and Montreal in one of the prime recreational areas in Canada. Housing costs are among the lowest in the country. Candidates of both sexes are equally encouraged to apply; Canadian citizens and landed immigrants will be given preference. Applicants should send a curriculum vitae and the names of three references by March 30, 1983 to: Glenn H. MacEwen, Head, Computing and Information Science, Queen's University, Kingston, Ontario, Canada K7L 3N6. Telephone: 613-547-2915.

UNIVERSITY OF WATERLOO. Computer Science. The University of Waterloo, Department of Computer Science, invites applications for a faculty position in the area of Information Systems. The candidate is expected to hold a Ph.D. degree in Computer Science, Information Systems, Management Systems, or related fields, or equivalent experience. An M.B.A. degree would be desirable though not necessary. Salary and rank according to experience. The successful candidate will be expected to participate in the teaching and research activities of the Department, and to provide leadership in the development of the curriculum in Information Systems and related areas. The Computer Science department is located in the Faculty of Mathematics which has large programs for students specializing in Computer Science, Mathematics, Accounting, and Business Administration. There are excellent opportunities for interaction with professors of Computer Science, Statistics, and Operations Research in the Faculty of Mathematics, Management Science in the Faculty of Engineering, and Accounting in the Department of Economics. For further information contact Professor J.A. Brzozowski, Chairman, Department of Computer Science, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WATERLOO. Computer Science. The University of Waterloo invites applications for faculty positions at the Assistant, Associate, or Full Professor level. A Ph.D. in Computer Science is required, with evidence of outstanding research accomplishment or potential. All areas will be considered. Salary according to experience. This position is subject to availability of funds. Applications should include a curriculum vitae and the names of three references and should be directed to Professor J.A. Brzozowski, Chairman, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE LAURENTIENNE. Informatique et Mathematiques. Notre établissement a récemment été autorisé à offrir les programmes de trois ans conduisant au B.A. et au B.Sc. en informatique. L'Université a l'intention de demander l'autorisation d'offrir les programmes spécialisés de quatre ans dès que possible. A l'heure actuelle, nous avons deux postes de professeurs à remplir, un au niveau supérieur et l'autre à un niveau subalterne. Les candidats doivent être engagés à fond dans l'enseignement de premier cycle et la recherche. Le titulaire du poste supérieur sera appelé à jouer un rôle important dans le développement d'un programme d'informatique axé sur le logiciel d'application. Il devrait normalement posséder un doctorat en informatique, mais les candidats qui possèdent une maîtrise en informatique et un solide dossier d'enseignement seront prise en considération. Les candidats au poste subalterne doivent posséder au moins une maîtrise en informatique. La préférence sera accordée aux hommes et aux femmes bilingues (français et anglais.) Le rang et le traitement des deux postes seront en fonction des titres et de l'expérience. Dans tous les cas, les traitements seront comparables à ceux payés par d'autres universités de l'Ontario. Les candidatures, accompagnées d'un curriculum vitae et des noms de trois répondants, doivent être transmises au: Professeur J.L. Davison, Directeur, Département de mathématiques et d'informatique, Université Laurentienne, Sudbury, Ontario, P3E 2C6. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et au résidents permanents.

LAURENTIAN UNIVERSITY. Computer Science/Mathematics. Approval has recently been obtained for the offering of both the B.A. and B.Sc. three-year degrees in computer science at our institution. It is the intention of the university to seek approval for the honours four-year programs as soon as possible. At present there are two faculty positions available — one at the senior level and the other at a junior level. The applicants must have a commitment to teaching at the undergraduate level and to research. The applicants for the senior position will be expected to play a major role in the further development of an "applications software" oriented computer science program. They should normally have a Ph.D. in computer science, but applicants with a masters in computer science and a strong teaching record will be considered. The minimum qualification for the junior position is a masters in computer science. Preference will be given to men and women who are bilingual (French and English). Rank and salary for both positions will be commensurate with qualifications and experience. The salaries will be, in any case, comparable to those at other Ontario Universities. Applications, including a c.v. and names of three referees, should be submitted to: Dr. J.L. Davison, Chairman, Department of Mathematics and Computer Science, Laurentian University, Sudbury, Ontario P3E 2C6. In accordance with Canadian immigration requirements, Canadian citizens and permanent residents will be given first consideration.

WILFRID LAURIER UNIVERSITY. Computer Science. Rank commensurate with qualifications. Ph.D. in Computer Science, Digital Electronics, Data Communications, or related area. To teach courses in Hardware or Software and to perform research in the area of competence. Salary: Commensurate with qualifications. Application with curriculum vitae and names of three referees to be sent to: Dr. John Lit, Dept. of Physics and Computing, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5. Appointment to be effective from July 1, 1983, subject to budgetary approval. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

CARLETON UNIVERSITY. Computer Science. Carleton University, School of Computer Science invites applications for tenure track and visiting positions in the School of Computer Science at all levels. Applicants should hold a Ph.D. in computer science or a related discipline. All areas will be considered with preference given to research interests in management information systems, networks, or database systems. Responsibilities include research and teaching at the graduate and the undergraduate level. Appointments will be effective from July 1, 1983, with salary and rank commensurate with experience. Applications should include a curriculum vitae and three references. The competition will remain open until available positions are filled. Consideration of applicants will begin on March 1, 1983. Send applications to: Professor J.E. Neilson, Director, School of Computer Science, Carleton University, Ottawa, Ontario, Canada, K1S 5B6. These positions are subject to the availability of funds. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BRANDON UNIVERSITY. Computer Science. Assistant or Associate Professor in Computer Science. Ph.D. preferred or all but dissertation. Regular duties include undergraduate teaching, maintaining a research program and participating in normal departmental activities. Salary depending upon qualifications and experience. Current floor for Assistant Professor is $24,000. Application with detailed curriculum vitae and names of three professional references to: Dr. D.E. Eastman, Chairman, Department of Mathematics and Computer Science, Brandon University, Brandon, Manitoba, R7A 6A9. August 1983. When position filled.

SAINT MARY'S UNIVERSITY. Computer Science. Saint Mary's University anticipates appointing a computer scientist to a position, effective 1 September, 1983 (regular probationary appointment). The successful candidate should possess a doctoral degree in the computing science area and will be expected to play a leading role in the development of a new program in Computing Science and Business Administration. Duties will include teaching at either the undergraduate or graduate level, including the development of appropriate advanced level courses. Research record or promise essential. Salary open. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants should send a curriculum vitae and the names and addresses of not less than three persons who can provide references, to: D.H. Williamson, Dean of Science, Saint Mary's University, Halifax, Nova Scotia B3H 3C3.

UNIVERSITY OF NEW BRUNSWICK (SAINT JOHN CAMPUS). Division of Mathematics, Engineering and Computer Science. Applications are invited for a tenure track position in Computer Science at the Assistant/Associate professor level. Ph.D. in Computer Science is preferred but may be compensated by equivalent experience. Duties include teaching undergraduate courses and conducting research. Salary commensurate with rank and qualifications. Applicants should send curriculum vitae and names of three referees to Dr. I.R. Cameron, Dean of Faculty, University of New Brunswick, P.O. Box 5050 Saint John, N.B., E2L 4L5. Effective date of appointment is July 1, 1983. Applications close when the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BISHOP'S UNIVERSITY. Computer Science. Applications are invited for a tenure-stream appointment in Computer Science, rank open, for July 1, 1983. Applicants should hold the Ph.O. or the M.A./M.Sc. and have relevant work experience. The successful candidate will teach undergraduate courses and aid in the development of the programme. The salary scales at Bishop's University are highly competitive. Please submit applications with curriculum vitae and the name of three referees to Dr. K.J. Kuepper, Dean of the Faculty, Bishop's University, Lennoxville, Québec, J1M 1Z7.

MCGILL UNIVERSITY. School of Computer Science. The School of Computer Science invites applications for several openings at the Assistant Professor level. The starting date is negotiable. A Ph.D. or equivalent is required. All specializations of computer science are of interest but preference will be given to candidates with established records in artificial intelligence, database systems, VLSI, computer networks, multiprocessing or programming languages. Responsibilities include research and teaching at the graduate and undergraduate level. Salary negotiable. Minimum starting salary $26,150. Candidates should write to Prof. M.M. Newborn, Director, School of Computer Science, Burnside Hall, 805 Sherbrooke Street West, Montreal, Quebec H3A 2K6, Canada.

CREATIVE WRITING

UNIVERSITY OF VICTORIA. Creative Writing. The Department of Creative Writing, Faculty of Fine Arts, University of Victoria, has two positions available for 1983-84. One position is a continuing appointment to be made July 1, 1983. The other is a sessional position for the period from 1 September, 1983 to 30 April, 1984. Areas of expertise for the tenure-track position are Drama and Fiction. Areas of expertise for the sessional position are Drama, Fiction and Poetry. Teaching experience and substantial professional experience are required as well as the degrees of M.A. or M.F.A. For either position the degree requirement may be waived for exceptional candidates with well established national reputations. Apply in writing with detailed curriculum vitae and names of two referees to: W.O. Valgardson, Chairman, Department of Creative Writing, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. Closing date for applications is March 31, 1983.

THE UNIVERSITY OF BRITISH COLUMBIA. Creative Writing. Applications are invited for a tenure track appointment, commencing 1 July, 1983, subject to funding. Assistant or Associate Professor: translator/creative writer for program in literary translation at the undergraduate and graduate level. Translation experience, publications and ability to supervise translation from French (all genres) is essential, also a working knowledge of other major languages. The applicant will be

required to conduct an introductory writers' workshop, or advenced workshop in another genre, es part of his or her teaching load. Applications (with full CV's, Biblio's and the names of three referees) should be sent by February 28, 1983 to Dr. Douglas Bankson, Department of Creative Writing, 4262-1866 Main Mall, Vancouver, B.C. V6T 1W5. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Ceneda. The University of British Columbia is an equal opportunity employer.

CRIMINOLOGY/CRIMINOLOGIE

UNIVERSITY OF OTTAWA. Department of Criminology. Subject to budgetary approval, the Department of Criminology has been authorized to invite applications to fill two (2) positions which may be open for the academic year 1983-84. The Department offers courses at the undergraduate and graduate level. Ph.D. or near completion or equivalent with experience and publications in criminology or one of the social or behavioural sciences related to criminology. Some experience in the field of criminal justice would be an advantage. Preference will be given to Canadian citizens or those holding landed immigrant status and bilingual candidates. The positions involve teaching, conducting research and participation in University activities. Candidates must demonstrate expertise in at least two of the following areas: juvenile delinquency, corrections, criminal justice administration, criminological theory, methodology and crime prevention. Appointments will be made in accordance with the qualifications and experience of selected candidates. Salary is negotiable within established guidelines of the collective agreement. Fringe benefits at the University of Ottawa are excellent. Applications along with a curriculum vitae and names of three (3) referees may be sent before March 31, 1983 to Dr. J. Ciale, Chairman, Department of Criminology, University of Ottawa, Ottawa, Ontario, K1N 6N5.

UNIVERSITE D'OTTAWA. Département de Criminologie. Compte tenu de l'acceptation des budgets, le Département de criminologie est autorisé à combler deux postes pour l'année académique 1983-84. Le Département de criminologie offre un programme d'études au niveau du premier et deuxième cycles. Les candidats devront avoir leur Ph.D. ou l'équivalent. Seront considérées également l'expérience dans le domaine de la justice pénale et les publications scientifiques des candidats. Une importance particulière sera donnée aux citoyens canadiens ou immigrants reçus, aussi bien qu'aux candidats bilingues. Les postes impliquent l'enseignement, la recherche et la participation à la vie universitaire. Les candidats doivent démontrer qu'ils ont une expertise au moins dans deux des domaines suivants: la délinquance juvénile, la politique criminelle, l'administration de la justice pénale, la théorie criminologique, la méthodologie (qualitative ou quantitative) et la prévention du crime. Les nominations aux divers rangs professorals seront faites en fonction des candidats retenus. Quant aux salaires, ils sont négotiables à l'intérieur des normes de la convention collective. Les applications, accompagnées d'un curriculum vitae et les noms de trois (3) répondants, peuvent être envoyées avant le 31 mars 1983 au Professeur J. Ciale, Directeur, Département de criminologie, Université d'Ottawa, Ontario, K1N 6N5.

CROP SCIENCE

UNIVERSITY OF GUELPH. Department of Crop Science. Assistant/Associate Professor. Forage Crop Breeding. Full time probationary position (tenure track). Responsibilities include research on breeding of forage legumes, undergraduate teaching, graduate teaching and extension. Position offers opportunity to continue an established program. Research facilities include growth rooms, a tissue culture laboratory and field plots. Applicants should possess e Ph.O. in plant breeding or genetics with additional strengths in biotechnology, physiology or cytogenetics. Salary and rank commensurate with training and experience. In eccordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date: February 28, 1983. Send résumé, transcripts and names and addresses of three referees to: Dr. J.W. Tanner, Chairman, Department of Crop Science, University of Guelph, Guelph, Ontario, N1G 2W1. Position subject to final budgetary approval.

DANCE

YORK UNIVERSITY. Dance. Faculty of Fine Arts. Four teaching positions in Dance. Includes one full-time tenure-track appointment effective September 1, 1983, and three contractually-limited sessional appointments from September 1, 1983 to April 30, 1984, subject to budgetary approval. Ranks to be determined. To teach at both graduate and undergraduate levels in at least three of the following areas: Modern dance and/or Ballet technique (all levels), Composition, Music for Dance, Notation, Repertory, Dance History, Movement Analysis, Production. Duties also include Committee work, student advising, and curriculum development. Qualifications required: appropriate terminal degree and minimum of three years' university teaching experience in dance; administrative skills and ability to act as primary adviser to graduate students; skills in areas of studio and theory, with documented choreographic experience, desired. Applicants should indicate clearly areas of major interest. The Department of Dance offers these programs: B.A. (Dance Studies), B.F.A. (Performance), and M.F.A. (Dance History and Criticism). Equal emphasis is given to Ballet and Modern Dance. Students comprise 150 majors, 15 graduates and several in a program of service courses. Apply with letter of application, curriculum vitae, and three letters of reference, to: Dianne L. Woodruff, Chairperson, Department of Dance, York University, Downsview (Toronto), Ontario M3J 1P3. Applications deadline is March 1, 1983. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

DENTISTRY

THE UNIVERSITY OF ALBERTA. Faculty of Dentistry. Applications are invited for a full-time non-tenured teaching position in the Dental Hygiene Program. Candidates must have a Certificate in Dental Assisting, A Baccalaureate Degree in Dental Hygiene, two years' related occupational experience and be eligible to practice Dental Hygiene in Alberta. Teaching experience and Master's Degree preferred. Duties will include preclinical, clinical, didactic teaching, student advising and other appropriate responsibilities. Salary is commensurate with education and experience. The University is an equal opportunity employer. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. All inquiries should be forwarded by March 31, 1983 to Professor Barbara Zier, Chairman, Division of Oental Hygiene, Faculty of Dentistry, University of Alberta, Edmonton, Alberta, Canada T6G 2N8 (403) 432-4479.

ECONOMICS

THE UNIVERSITY OF WESTERN ONTARIO. Department of Economics. Instructor. Work towards Ph.D. desirable, but MA's considered. Excellence in teaching is required. These positions are open to both men and women. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. These are limited term positions, and appointments may be made for periods of not less than one and not more than two years. Any candidate who is actively working towards the Ph.O. may be appointed at the rank of Lecturer, and any candidate with a completed Ph.O. is eligible for appointment at the rank of Assistant Professor. The limited term nature of the position will not be changed by appointment at rank other than Instructor. Duties include teaching various undergraduate courses in economics including Principles of Economics. Salary floor $13,750. Contact Professor Oavid Laidler, Chairman, Oepartment of Economics, The University of Western Ontario, London, Ontario, Canada, N6A 5C2. Appointments effective September 1, 1983. Positions subject to budgetary approval. Closing date for receipt of applications is February 28, 1983. An equal opportunity employer.

UNIVERSITY COLLEGE OF CAPE BRETON. Economics. Applications are invited for a faculty position at the rank of Assistant or Associate Professor, beginning July 1, 1983. Responsibilities include undergraduate teaching and research in two or more of the following fields: labor history, regional development, money and banking, industrial relations. Applicants should have the Ph.D. degree or be near completion. Applications, including curriculum vitae and the names of three referees, should be sent to Professor John Nicholson, Chairman, Department of Social Science, University College of Cape Breton, P.Q. Box 5300, Sydney, N.S., B1P 6L2.

BRANDON UNIVERSITY. Economics. Brandon University, Department of Economics invites applications for a one-year term appointment to teach undergraduate courses in Principles of Economics, Microeconomics and a third course which is open to negotiation. Qualifications: Lecturer-M.A. (or equivalent); Assistant Professor — Ph.D. (or equivalent). Current salary bases: Lecturer $18,460; Assistant Professor $24,000. Effective date of appointment: August 1, 1983. Closing date: March 15, 1983. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Please send curriculum vitae, transcripts and three letters of reference to Dr. Peter John C. Hordern, Dean, Faculty of Arts, Brandon University, Brandon, Manitoba, Canada R7A 6A9.

UNIVERSITY OF WINNIPEG. Economics. The Department of Economics, University of Winnipeg, invites applications for two full-time, tenure-track positions. The appointments are effective on or after July 1, 1983. Applicants for these positions should have a Ph.D.* (completed or near completion). Successful candidates will have a strong commitment to undergraduate teaching and research. Rank is commensurate with candidate's qualifications. Appointment at the senior rank of Associate or Full Professor may be made for candidates demonstrating an established reputation of excellence in both research and teaching. Tenure may be granted to senior appointees after one year. Salary is competitive at all ranks with other Canadian universities. At this time, fields of particular interest are economic theory, international economics and mathematical economics but strong candidates in other areas will be given serious consideration. Applicants should send curriculum vitae and names of at least three referees to Professor D.J. Snidal, Chairman, Department of Economics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9. Applications will be accepted until the positions are filled. In accordance with Canadian immigration requirements, Canadian citizens and permanent residents will be given first consideration. *or equivalent qualification.

TRENT UNIVERSITY. Economics. The Department of Economics, Trent University, invites applications for one or more tenure track appointments beginning 1 July, 1983. Responsibilities include research and undergraduate teaching in Theory, Quantitative methods and one or more of the following fields: Natural Resource Economics, Labour Economics, Economic History and History of Economic Thought. Applicants for these positions should have at least a doctorate or be near completion. Salary and rank are negotiable in accordance with qualifications and experience. Appointments are subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should submit their curriculum vitae along with names of three referees to Dr. D.C.A. Curtis, Chairman, Department of Economics, Trent University, Peterborough, Ontario, K9J 7B8.

ROYAL MILITARY COLLEGE OF CANAOA. Economics. Royal Military College of Canada, Research Associate, initial two-year appointment. Qualifications: MA (economics) or Hons. B.A. (economics) with experience. Concentration in quantitative methods. Experience in defence related environment an asset. Duties: Research end instruction in defence resources management programme. Salary: commensurate with quelifications and experience. Contact: Or. J.M. Treddenick, Director, Centre for Studies in Defence Resources Management, R.M.C., Kingston, Ontario, K7L 2W3.

UNIVERSITY OF NEW BRUNSWICK. SAINT JOHN CAMPUS. Economics. Applications are invited for a tenure-stream position in Economics at the Saint John Campus of the University of New Brunswick, at the Assistant/Associate Professor level. Preference is for a candidate with Ph.D. and competence in quantitative economics. Duties include undergraduate teaching and applied research, with the possibility of instruction at the graduate level. Salary commensurate with rank and experience. Position effective 1 July, 1983. Send curriculum vitae and names of three referees as soon as possible to: Dr. I.R. Cameron, Dean of Faculty, University of New Brunswick, Tucker Park, Saint John, N.B. E2L 4L5.

MOUNT SAINT VINCENT UNIVERSITY. Economics. Mount Saint Vincent University, Department of Economics, invites applications for a full-time position teaching undergraduate courses in the areas of labour economics, Canadian economic problems, microeconomics and mathematical economics. Qualifications: doctorate or near completion with teaching experience preferred. Rank and salary: in accordance with qualifications and experience. The position will commence July 1st, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents only. Send curriculum vitae and the names of three referees to: Dr. Susan Clark, Dean, Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6.

CARLETON UNIVERSITY. Department of Economics. Applications are invited for one or two tenure track positions for academic year 1983-84 or 1984-85 at the rank of Assistant Professor. Positions are subject to budgetary considerations. Subject areas in order of priority are public finance, international trade, theory and econometrics. Applications including curriculum vitae and names of three referees should be made to: Professor Keith Acheson, Chairman, Department of Economics, Carleton University, Ottawa, Ontario K1S 5B6. Completed or near-completed Ph.D. required. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permenent residents.

MCGILL UNIVERSITY. Economics. McGill University, Department of Economics, Faculty of Arts invites applications for a one-year, non-tenure-track visiting appointment at the rank of Lecturer or Assistant Professor, commencing September 1983, subject to budgetary approval. Fields of specialization are open. A Ph.D. (completed or near completion) is required. Applications with c.v. and names of three referees should be addressed to Professor Irving Brecher, Chairman, Department of Economics, McGill University, 855 Sherbrooke St. West, Montreal, Quebec. H3A 2T7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MCGILL UNIVERSITY. Economics. McGill University, Department of Economics, Faculty of Arts invites applications to teach in the Summer Session of 1983. Three courses are available, subject to budgetary approval: Economics 200L, Economic Analysis and Application (offered June 1-July 26); Economics 302C, Money and Banking (offered May 2-June 23); and Economics 317L, Economic Statistics (offered June 1-July 26). Rank open. Salary: Lecturer, $3,300; Assistant Professor, $3,500; Associate Professor, $3,700; and Professor, $4,000. Applications with c.v. and names of three referees should be addressed to Professor Irving Brecher, Chairman, Department of Economics, McGill University, 855 Sherbrooke St. West.. Montreal. Quebec H3A 2T7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

NIPISSING UNIVERSITY COLLEGE. Economics. Assistant Professor. Fulltime position. Terms of appointment subject to budgetary approval. Ph.O. required. Undergraduate teaching Introductory economics, Microeconomic Theory, Quantitative Methods for Management. Salary dependent upon qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permenent residents. Send Curriculum Vitee including names of three referees to Dr. R. Brozowski, Acting Qean of Arts, Nipissing

University College, P.O. Box 5002, North Bay, Ontario, P1B 8L7.

EDUCATION

YORK UNIVERSITY. Education. York University, Faculty of Education, invites applications for nine appointments, the first six of which are tenure stream or term and the last three of which are solely term: (1) in pedagogy (curriculum design and methods of teaching) for the pre-service program in the area of the elementary school curriculum, (2) in foundations areas (sociology or psychology) for the pre-service and in-service programs in such areas as socialization and child development, leadership and organizational analysis, and group process, (3) in reading and language arts for the pre-service and in-service or graduate programs, (4) in special education, particularly for the graduate program in the teaching of the hearing impaired but also for the general pre-service and in-service programs, (5) and (6) in special education, particularly learning disabilities, for the graduate program on Language and Learning Problems and for the general pre-service and in-service programs (7) in the pedagogical use of computers across the curriculum and across school age levels, primarily for the in-service program, (8) in elementary mathematics (and possibly science) education for the pre-service program, and (9) in special education, particularly for the pre-service program, with strength in programming and assessment. For all positions, the ideal candidates would have successful school-based experience, a record of scholarly and teaching excellence, and an ability to collaborate with field and university colleagues. Rank and salary will be commensurate with qualifications and experience. All positions are pending administrative approval and would commence September 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be sent as soon as possible to Dean Andrew Effrat, Faculty of Education, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3.

UNIVERSITY OF ALBERTA. Education. Applications are invited for a position in Art Education in the Departments of Secondary and Elementary Education at the Assistant Professor level (salary $28,820 per annum). Doctorate and teacher certification required. Date of appointment July 1, 1983. Main instructional duties involve teaching undergraduate and graduate curriculum and instruction courses and practicum and thesis supervision. Understanding of various curriculum orientations, interest in computer applications and experience in art education curriculum development, implementation, and evaluation desirable. The University of Alberta is an equal opportunity employer, but in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Closing date is March 1, 1983. Applications including a current curriculum vitae, evidence of scholarly contributions to art education literature, and names of three referees should be sent to Dr. T. Aoki, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta T6G 2G5.

UNIVERSITY OF ALBERTA. Education. Applications are invited for a position in Second Languages Education in the Department of Secondary Education at the Assistant Professor level (salary $28,820 per annum). Date of appointment July 1, 1983. Doctorate and teacher certification required. Duties include teaching and graduate curriculum and instruction courses and supervising of practicums and theses. Understanding of various curriculum orientations, interest in computer applications, experience in second language curriculum development, implementation and evaluation and expertise in Ukrainian. The University of Alberta is an equal opportunity employer, but in accordance with Canada employment and immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Closing date is March 1, 1983. Applications including a current curriculum vitae, evidence of scholarly contributions to second language education literature, and names of three referees should be sent to Dr. T. Aoki, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2G5.

UNIVERSITY OF ALBERTA. Faculty of Education. Applications are invited for a position in the Department of Elementary Education at the Assistant Professor level (salary $28,820 per annum, under review). Date of appointment July 1, 1983. Duties will include undergraduate/graduate teaching and graduate supervision in the field of School Libraries and development of general teaching skills through field experience supervision or related course work. Candidates should have academic background in school libraries and in either general curriculum and instruction or a subject area. Interest/competence in computer applications is also desirable. Doctorate and teacher certification required. The University of Alberta is an equal opportunity employer but, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date March 1, 1983. Applications including a current curriculum vitae and names of referees should be sent to Dr. Patricia A. McFetridge, Chairman, Department of Elementary Education, The University of Alberta, Edmonton, Alberta, Canada T6G 2G5.

UNIVERSITY OF ALBERTA. Faculty of Education. Applications are invited for a position in the Department of Elementary Education at the Assistant Professor level (salary $28,820 per annum, under review). Date of appointment July 1, 1983. Duties will include undergraduate and graduate teaching in curriculum and instruction courses in language education, development of general teaching skills through field experience and related course work, and graduate supervision. Candidates should have academic background in language (language arts) education. Other desirable qualifications include interest/competence in computer applications and/or drama education. Doctorate and teacher certification required. The University of Alberta is an equal opportunity employer but, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date March 1, 1983. Applications including a current curriculum vitae and names of referees should be sent to Dr. Patricia McFetridge, Chairman, Department of Elementary Education, The University of Alberta, Edmonton, Alberta Canada T6G 2G5.

THE UNIVERSITY OF LETHBRIDGE. Faculty of Education. Applications are invited for a position (pending funding) in Title: Reading Education. Qualifications and Responsibilities: Experienced in teaching Reading courses and supervising students at the elementary and secondary levels. Additional expertise in Language Arts is desired. Prepared to offer in-service workshops for teachers. Demonstrated teaching excellence at public school and university levels. Doctorate or near completion. Successful candidate may be involved in the pending Master of Education program. Salary: Commensurate with qualifications and experience. Applications: Letter of application, full curriculum vitae and names of three references to be sent to: Dr. E. Mokosch, Dean, Faculty of Education, The University of Lethbridge, Lethbridge, Alberta, Canada, T1K 3M4. Effective date: July 1, 1983. Closing date for applications: March 4, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF LETHBRIDGE. Faculty of Education. Applications are invited for a position in Title: Business Education. Qualifications and Responsibilities: Experienced in teaching Business Education courses and supervising student teachers. Additional expertise in another area such as Computer Education is desired. Prepared to offer in-service workshops for teachers. Demonstrated teaching excellence at secondary and university levels. Doctorate or near completion. Successful candidate may be involved in the pending Master of Education program. Salary: Commensurate with qualifications and experience. Applications: Letter of application, full curriculum vitae and names of three references to be sent to: Dr. E. Mokosch, Dean, Faculty of Education, The University of Lethbridge, Lethbridge, Alberta, Canada, T1K 3M4. Effective Date: July 1, 1983. Closing date for applications: March 4, 1983. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

DALHOUSIE UNIVERSITY. Education. Educational Administrator. 1. Rank and nature of appointment: Assistant Professor (tenure track) appointment in educational administration. 2. Qualifications: Ph.D. in educational administration is required. A proven publication record and strong ability to supervise graduate research to Ph.D. level. 3. Duties: Graduate and undergraduate teaching in Educational administration, the supervision of graduate research to Ph.D. level and of undergraduate students in field placement. 4. Salary and Conditions: Commensurate with experience. 5. Applications: Dr. L.E. Haley, Chairperson, Department of Education, Dalhousie University, Halifax, Nova Scotia, B3H 3J5. Deadline: March 31, 1983. Preference: First consideration will be given to citizens and permanent residents of Canada. Availability of the appointment is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

DALHOUSIE UNIVERSITY. Education. 1. Rank and nature of appointment: Assistant Professor (tenure track) appointment in History, Social Studies, and Philosophy. 2. Qualifications: Ph.D. in History or Educational Foundations (History or Philosophy emphasis) is required and a second academic degree in one other of the social studies is preferred. A proven publication record and strong ability to supervise graduate research to Ph.D. level. Scholarly interest in religion and the social context of its application to education would also be welcome. Experience essential in the teaching of Social Studies (and preferably History) at the high school level, the supervision of undergraduate field experience, and in working effectively with school teaching staff. 3. Duties: Graduate and undergraduate teaching in Educational Foundations and in the Social Studies; the supervision of graduate research to Ph.D. level and of undergraduate students in field placement. 4. Salary and Conditions: Commensurate with experience. 5. Application: Dr. L.E. Haley, Chair, Department of Education, Dalhousie University, Halifax, Nova Scotia, B3H 3J5. Deadline: March 31, 1983. Preference: First consideration will be given to citizens and permanent residents of Canada. Availability of the appointment is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Department of Educational Foundations. The Department of Educational Foundations, University of Alberta, will be making a senior appointment for the Spring Session 1983 (May 2nd-June 10th, 1983) to teach the following graduate level courses: Educational Foundations 501 "Education in Soviet Society," Educational Foundations 501 "Education and Society in Canada and Australasia: A comparative Perspective." Applicants should hold a Ph.D. degree in Comparative and International Education, have had experience in teaching at the graduate level and have published extensively in the areas of both courses. Salary for the positions will be $4,840 per course. Please send applications to: Dr. P.J. Miller, Chairman, Department of Educational Foundations, Faculty of Education, University of Alberta, Edmonton, Alberta, T6G 2G5. Deadline for applications: February 28, 1983. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Department of Educational Foundations. The Department of Educational Foundations, University of Alberta, will be making a senior appointment for the Summer Session 1983 (July 25th-August 12th, 1983) to teach the following undergraduate and graduate level courses: Educational Foundations 401 "The Idea of Liberal Education: An Historical Study", Educational Foundations 501 "Conference Course on Selected Topics: Education and the Family in History". Applicants should have had experience in teaching both at the undergraduate and graduate levels and have published extensively in the area of both courses. Salary for the positions will be $4,840 per course. Please send applications to: Dr. P.J. Miller, Chairman, Faculty of Education, University of Alberta, Edmonton, Alberta, T6G 2G5. Deadline for applications: March 31st, 1983. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY. Education. Concordia University's graduate Program in Educational Technology invites applications for a Visiting Professor position for up to one year at any rank. Successful candidates will be expected to conduct research and may also be asked to teach or lead seminars. Applicants should have an interest in one of the following: computer aided learning; instructional development; distance education and self-instruction; development and evaluation of educational materials (TV, film, computer based systems, educational games); educational systems analysis, research design. A stipend will be commensurate with qualifications. Applications should include a curriculum vitae, brief statement of research interests and objectives, selected reprints of papers and the names of three referees who can assess the candidate's abilities. Documents should be sent to Dr. Gary Coldevin, Director, Graduate Program in Educational Technology, Department of Education, Concordia University, 1455 de Maisonneuve Blvd., Montreal, Quebec, Canada H3G 1M8. Deadline, March 1, 1983 In accordance with Canadian immigration requirements this ad is directed to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY. Education. Concordia University's Graduate Program in Educational Technology invites applications for one tenure track position at any rank. The successful candidate will teach courses, supervise educational technology internships, and direct M.A. and Ph.D. (educational technology) theses. Candidates must have a Ph.D. The successful applicant will be expected to develop and maintain teaching and/or research programs in two or more of: distance education and self-instruction; development and evaluation of educational media (e.g. TV, film, computer based systems, educational games); research design; instructional development. Salary and rank commensurate with qualifications. Applications should include a curriculum vitae, brief statement of research interests and objectives, selected reprints of papers and the names of three referees who can assess the candidate's research and teaching ability. Documents should be sent to Dr. Gary Coldevin, Director, Graduate Program in Educational Technology, Department of Education, Concordia University, 1455 de Maisonneuve Blvd., Montreal, Quebec, Canada H3G 1M8. Deadline is March 1, 1983. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents.

ELECTRONICS

CARLETON UNIVERSITY. Electronics. Applications are invited for positions at the assistant or associate professor level, and at instructor level, in the general area of communications and integrated circuit electronics. Possibilities exist for short-term and part-time appointments as well as for regular full-time appointments. Specific areas of interest are integrated circuit design, digital techniques and system design, communication systems, circuit techniques from l.f. to mm-wave. The successful applicant will be involved in undergraduate and graduate teaching and, in the case of professorial appointments, graduate supervision and research, on one or more of the above areas. Applicants for professorial appointments should have a Ph.D. or equivalent in Electrical Engineering and research and/or teaching experience in relevant fields. A Masters degree and suitable experience are required for instructor appointments. Positions are subject to budgetary approval. In accordance with the Canadian Immigration requirements, the advertisement is directed to Canadian citizens and permanent residents. Applicants should send a detailed resumé, together with the names of three referees, to Professor A.R. Boothroyd, Chairman, Department of Electronics, C.J. Mackenzie Building, Carleton University, Ottawa, Ontario K1S 5B6.

ENERGY RESEARCH

SIMON FRASER UNIVERSITY. Energy Research Institute. Research Associate

Positions in Energy Conversion. Applications are invited from persons with semiconductor physics or physical chemistry background. The ERI is engaged in research on semiconductors as solar cells, as electrodes, as catalysts and as selective absorbers. A Ph.D. degree and preferably some post-doctoral experience is required. Send resumé with names of three referees to: Professor S. Roy Morrison, Energy Research Institute, Physics Department, Simon Fraser University, Burnaby (Vancouver), B.C. V5A 1S6, Caneda.

ENGINEERING

DALHOUSIE UNIVERSITY. Department of Engineering. Applications are invited for a full-time faculty appointment involving teaching and research. Appointment tenure track at the Assistant Professor level. Teaching duties mainly basic courses in engineering mechanics and graphics. Research and teaching of advanced courses in chosen area of specialization undertaken in association with the Technical University of Nova Scotia. A doctorate degree in mechanical or civil engineering is required. Industrial and/or design experience is an asset. Competitive salary and excellent fringe benefits. Send resume and names of three references to: E.N. Patterson, Chairman, Department of Engineering, Sir James Dunn Building, Dalhousie University, Halifax, Nova Scotia, Canada, B3H 3J5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

CARLETON UNIVERSITY. Mechanical & Aeronautical Engineering. The Department of Mechanical and Aeronautical Engineering, Carleton University, has an opening for a tenure track appointment at the assistant professor level. Temporary openings may also exist at the Instructor level. The successful candidate will have interests in control systems, applications of microprocessors, systems dynamics and computer-aided design and will be expected to teach at both undergraduate and graduate level and contribute to the research of the department. Applicants should have a Ph.D. and experience in teaching, industry, or research is preferred. The position is subject to budgetary approval. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The effective date of appointment will be 1st July, 1983. Please send c.v. and names of three referees to Dr. H.t.H. Saravanamuttoo, Chairman, Department of Mechanical and Aeronautical Engineering, Carleton University, Ottawa, K1S 5B6.

TECHNICAL UNIVERSITY OF NOVA SCOTIA. Mechanical Engineering. The Department of Mechanical Engineering at the Technical University of Nova Scotia invites applications for a tenure track position in the general area of design, to be filled July 1, 1983. The Technical University will be offering an expanded program which will include CAD/CAM in the Mechanical Engineering Department. The successful applicant will be expected to take an active teaching and research interest in computer aided design and to teach courses in machine design and strength of materials. A doctorate or equivalent in mechanical engineering is required. Industrial experience will be an asset. A detailed curriculum vitae and names of three referees should be sent to: Dr. C.R. Hazell, Professor and Head, Department of Mechanical Engineering, Technical University of Nova Scotia, P.O. Box 1000, Halifax, N.S., Canada, B3J 2X4.

CONCORDIA UNIVERSITY. Electrical Engineering. Applications are invited for tenure-track faculty positions in the Department of Electrical Engineering at Concordia University. The positions will involve undergraduate and graduate teaching in a new programme in computer engineering and research in one or more of the following areas: Computer architecture, computer networking, distributed processing, microprocessor systems, operating systems, and software engineering. Applicants should hold a doctorate in an appropriate area and be familiar with modern trends in their area. Industrial experience will be considered an asset. The rank is open and the salary will be commensurate with qualifications. The Department of Electrical Engineering is a dynamic department with a solid research record, and excellent facilities that include well-equipped minicomputer and microprocessor laboratories. In accordance with Canadian immigration authorities, this advertisement is directed to Canadian citizens and permanent residents of Canada, but if no suitable candidates are found, the search will be extended to other candidates. Applications, which should include curriculum vitae and the names of three referees, should be addressed to: Dr. A. Antoniou, Chairman, Electrical Engineering Department, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, Canada, H3G 1M8.

THE UNIVERSITY OF MANITOBA. Faculty of Engineering. Technical Writing. Applications are invited for a term position at the Assistant Professor level in the Faculty of Engineering. Duties will include teaching and co-ordinating instructors and markers for a technical writing course which has 200 students per term (400 students per academic session), conducting communications seminars for staff and graduate students, editing of student reports, theses, research proposals and papers, and personal research and scholarly work. Proven technical writing skills and experience are required and teaching experience is desirable. The appointment will be for a one-year term, and it may be renewed contingent on performance and availability of funds. Both men and women are encouraged to apply. In accordance with Canada Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents of Canada. Please send your curriculum vitae and the names of three references to: Dean E. Kuffel, Faculty of Engineering, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

THE UNIVERSITY OF ALBERTA. Agricultural Engineering. The University of Alberta, Department of Agricultural Engineering invites applications for a tenurable faculty position at the assistant or associate professor level, with appointment to be effective July 1, 1983. Graduate training (Ph.D. preferred), in agricultural engineering or related engineering discipline. 1982-83 salary ranges from $27,720 to $39,829 and $35,420 to $51,658 respectively. Duties to include undergraduate and graduate teaching and research in the area of agricultural structures and environment. Applicants should send curriculum vitae, transcripts and the names of three referees to Dr. K.W. Domier, Department of Agricultural Engineering, University of Alberta, Edmonton, Alberta, T6G 2G6, prior to March 15, 1983. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WATERLOO. Mechanical Engineering. Applications are being accepted for tenure-track positions in the following areas: 1. Control and Automation, including both digital and analog control; Computer-aided Design and Manufacturing (CAD/CAM); Thermal and Fluids Engineering, particularly combustion, but the ability to teach fluid mechanics and mathematics courses would be an asset; Materials Engineering, to complement present specialization in casting, welding, metalworking, fatigue and fracture. Salary and rank for these positions will be commensurate with experience and qualifications. A detailed curriculum vitae, with a statement of teaching experience and research interests, and the names of three referees should be sent to: Professor H.W. Kerr, Chairman, Department of Mechnical Engineering, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

THE UNIVERSITY OF ALBERTA. Civil Engineering. Applications are invited for full-time tenurable Associate Professor positions in the areas of Transportation Engineering (1 position) and Structural Engineering (1 position). Applicants for the structural engineering positions will be expected to have specialized in the behaviour of steel or concrete structures and have a strong interest in analysis. The successful applicants will be expected to work at both undergraduate and graduate levels in their areas of specialization and to assist at the undergraduate level in other aspects of Civil Engineering education. A Ph.D. and engineering experience are desirable. Salary dependent upon qualifications. Salary range $35,420 to $51,658. The closing date for applications will be March 1, 1983. Submit applications, including curriculum vitae, transcripts and names of referees to: Dr. D.W. Murray, Chairman, Department of Civil Engineering, the University of Alberta, Edmonton, Alberta, Canada, T6G 2G7, Telephone (403) 432-5117. The University of Alberta is an equal opportunity employer, but in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF SASKATCHEWAN. College of Engineering. Department of Mechanical Engineering. Applications are invited for a tenure-track appointment in Mechanical Engineering at the Assistant or Associate Professorship level depending upon qualifications and experience. Minimum qualificetions are a Ph.D. (or equivalent) in Engineering with research and/or industrial experience in applied mechanics with particular emphasis on computer methods. Experience in computer aided design and manufacturing would be an asset. Academic duties include initiation and conduct of research, supervision of graduate students, and teaching at both the graduate and undergraduate levels. The appointment is effective July 1st, 1983. Applications, including curriculum vitae and names of three referees, should be sent by March 31, 1983, to: Prof. R.W. Besant, Department of Mechanical Engineering, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

CONCORDIA UNIVERSITY. Mechanical Engineering Department. Research Associate — Computational Fluid Dynamicist — Postdoctoral Research in Applications of Finite Element Methods to Transonic Flows in Turbomachinery. Full-time position. Experience in Finite Elements in Flow Problems a necessity, turbomachinery experience an asset. Competitive salary. Send complete curriculum vitae and references to Professor W.G. Habashi, Mechanical Engineering Department, H-929, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, P.O., Canada, H3G 1M8.

THE UNIVERSITY OF WESTERN ONTARIO. Engineering Science. Applications are invited for tenure-track or limited-term appointments at the rank of Assistant or Associate Professor depending upon qualifications and experience in the areas listed below. Minimum qualifications are a Ph.D. (or equivalent) in Engineering with research and/or industrial experience. (a) Chemical reactor engineering; (b) High voltage, applied electrostatics or electromagnetics; (c) Electronics with interests in digital controls, VLSI or radio propagation; (d) Solid mechanics with particular emphasis on computer methods in Mechanical Engineering. Experience in Computer-aided design and manufacturing would be an asset. Academic duties include initiation and conduct of research, supervision of graduate students, and teaching at both the graduate and undergraduate levels. The appointments are effective July 1, 1983. Closing date for applications is February 28, 1983. Applications including curriculum vitae and names of three referees may be sent to: Dean G.F. Chess, P. Eng., Faculty of Engineering Science, The University of Western Ontario, London, Ontario, Canada N6A 5B9. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK (SAINT JOHN CAMPUS). Division of Mathematics, Engineering & Computer Science. The Saint John Campus of the University of New Brunswick is inviting applications for a tenure-track position at the Assistant/Associate Professor level in Mechanical Engineering in the Division of Mathematics, Engineering and Computer Science to be filled 1 July, 1983. Applicants should have, or be near completion of, the Ph.D. degree. Principal duties include teaching undergraduate courses in the areas of kinematics, materials science and system dynamics, and research compatible with existing faculty interests and needs and facilities on the Saint John and Fredericton Campuses. Salary commensurate with qualifications and experience. Applications, including a curriculum vitae and the names of three referees should be forwarded by 1 March, 1983 to: Dr. I.R. Cameron, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF MANITOBA. Faculty of Engineering. Technical Writing. Applications are invited for a term position at the Assistant Professor level in the Faculty of Engineering. Duties will include teaching and co-ordinating instructors and markers for a technical writing course which has 200 students per term (400 students per academic session), conducting communications seminars for staff and graduate students, editing of student reports, theses, research proposals and papers, and personal research and scholarly work. Proven technical writing skills and experience are required and teaching experience is desirable. The appointment will be for a one-year term, and it may be renewed contingent on performance and availability of funds. Both men and women are encouraged to apply. In accordance with Canada Employment and Immigration policy, consideration in the first instance will be given only to Canadian citizens and permanent residents of Canada. Please send your curriculum vitae and the names of three references to: Dean E. Kuffel, Faculty of Engineering, The University of Manitoba, Winnipeg, Manitoba R3T 2N2.

QUEEN'S UNIVERSITY AT KINGSTON. Department of Electrical Engineering. Applications are invited for an academic position in one or more of the following areas: computer engineering, electronics, microprocessors and applications to control or communications. Background in teaching and research desirable. Industrial experience and Professional Engineering status advantageous. Basic duties will include undergraduate and graduate teaching, research competible with the departmental program, and participation with other academic staff in the academic and administrative affairs of the department. Rank and salary are dependent upon qualifications and experience. Candidates of both sexes are equally encouraged to apply. In compliance with regulations of the Department of Manpower and Immigration, only Canadians or Landed Immigrants to Canada need apply for this position. Submit detailed curriculum vitae, with letter and names of three referees, to P.H. Wittke, Head, Department of Electrical Engineering, Queen's University, Kingston, Ontario, K7L 3N6.

TECHNICAL UNIVERSITY OF NOVA SCOTIA. Mechanical Engineering. The Department of Mechanical Engineering at the Technical University of Nova Scotia invites applications for a tenure track position in the area of thermal engineering to be filled Jan. 1 or July 1, 1983. The position is open to candidates holding a doctorate. Teaching responsibilities will be at the undergraduate and graduate level in the areas of heat transfer, thermodynamics, combustion, and energy conversion. Joint research activites with the newly opened Centre for Energy Studies on the Tech campus is encouraged. Industrial experience will be an asset. Salary and rank will be commensurate with qualifications and experience. A detailed curriculum vitae and names of three referees should be sent to: Dr. C.R. Hazell, Professor and Head, Department of Mechanical Engineering, Technical University of Nova Scotia, P.O. Box 1000, Halifax, N.S., Canada, B3J 2X4.

MCMASTER UNIVERSITY. Department of Electrical and Computer Science. Two tenurable faculty positions at the Assistant Professor, or in an exceptional case, at the Associate Professor rank are available effective July 1, 1983. The minimum salaries for the two ranks in 1982-83 are $23,540 per annum and $30,420 per annum respectively. For the selected candidates, the salaries will be set commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Candidates must have a doctorate in electrical or computer engineering in addition to demonstrated research and teaching abilities. One of the vacancies is in the area of computer and digital systems, whereas for the other, expertise is required in one or more of the following areas; (a) electronic devices, (b) microwaves, (c) digital control or (d) electrical machines. Resumes, including names and addresses of three referees, should be addressed to Dr. Naresh K. Sinha, Chairman, Department of Electrical and Computer Engineering, McMaster University, Hamilton, Canada, L8S 4L7. Closing date is February 28, 1983.

CARLETON UNIVERSITY. Civil Engineering. Transportation. Applications are invited for a faculty position at the Assistant Professor

level in the general area of transportation engineering. The applicants for this position should have research and/or teaching experience in transportation engineering with emphasis on computer application. Specific areas include highway engineering, urban public transportation, traffic engineering, geometric design and pavement design. The successful applicant will be required to: (a) teach transportation and general civil engineering courses, (b) supervise undergraduate and graduate student projects and theses, and (c) assist the transport group in the development of graduate level research programs. The applicants for this position should possess a Ph.D. in Transportation Engineering. Applicants should send a detailed resume together with names and addresses of three referees to: Professor A.P.S. Selvadurai, Chairman, Dept. of Civil Engineering, C.J. Mackenzie Building, Carleton University, Ottawa, Ontario, K1S 5B6. This position is subject to budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ENGLISH

McGILL UNIVERSITY. English. Joint appointment/Department of English and Graduate Program in Communications. Assistant Professor in communications, literary theory and semiotics, popular culture, sociology of literature and media. Ph.D. and substantial research and scholarly achievement. Salary to be determined. This position is subject to final budgetary approval. Canadian immigration policy requires that only Canadian citizens or landed immigrants to Canada should apply in the first round. Closing date of applications: 15 March 1983. Applications will be reviewed by a joint committee from the Department of English and the Graduate Program in Communications. Send applications to: Professor Michael Bristol, Acting Chairman, Department of English, McGill University, 853 Sherbrooke Street West, Montreal, Quebec, H3A 2T6. Only complete applications which include a curriculum vitae, transcripts of all university records, and the names of three referees can be considered.

WILFRID LAURIER UNIVERSITY. English. One-year Limited Term Appointment. Ph.D. or equivalent is required, a history of publications is an asset. To teach freshman composition and literature and creative writing and/or Canadian Literature. Salary: Commensurate with qualifications. Application with curriculum vitae and names of three referees to be sent to: Dr. Hugh MacLachlan, Chairman, Department of English, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5. Appointment to be effective from July 1, 1983, subject to budgetary approval. Closing date March 31, 1983. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

TRENT UNIVERSITY. Department of English Literature. Applications are invited for three part-time sessional appointments in the 1983 Summer Session, to teach the following courses: (1) English 105 — The Modern Period and Its Roots, on the Trent Campus in the evenings from 9 May to August 5, 1983; (2) English/Cultural Studies 295 — Science Fiction, on the Trent Campus in the day-time session from 4 July to 19 August, 1983; (3) English 253 — Elizabethan Literature, on the Oshawa Campus in the evenings from 9 May to 5 August, 1983. The successful applicant will have full responsibility for teaching the course concerned, including lecturing, the conduct of seminars and marking. Enrolment in each course is limited to 30 students and the stipend for the position is $4,945. If there is sufficient demand, the enrolment limit may be raised, at the discretion of the instructor, and an additional stipend is payable. Applications with full curriculum vitae and the names of three referees should be sent to Prof. J.M. Treedwell, Chairman, Department of English Literature, Trent University, Peterborough, Ont., K9J 7B8 no later than 4 March, 1983. in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

FAMILY STUDIES

UNIVERSITY OF MANITOBA. Department of Family Studies. A full time position is available at the Assistant Professor level to teach undergraduate courses in communications, and graduate or undergraduate courses in the area of Family Economics, Consumer Studies and/or Home Management. The successful candidate will be expected to pursue research in related areas. Preference will be given to applicants holding a Ph.D. or equivalent and who have demonstrated competence in teaching and research. Salary commensurate with qualifications and experience. Both men and women are encouraged to apply. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Enquiries and applications, including complete curriculum vitae and the names of three referees should be sent to Dr. Carol Hussa Harvey, Chair of Selection Committee, Department of Family Studies, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The position will be available July 1, 1983.

FRENCH/FRENCH STUDIES

UNIVERSITY OF TORONTO. ERINDALE CAMPUS. French. Tutor position available. A one-year position (budget permitting), with possible renewal, is available in the Department of French, Erindale College, University of Toronto, commencing 1 July 1983. Duties: up to 15 hours a week of French language instruction to undergraduates (specialist and non-specialist). Qualifications: M.A. or higher degree and teaching experience. Salary: University of Toronto scale (current minimum: $18,500). Applications with C.V. and names of three referees should be sent to Professor Noreen Swallow, Department of French, Erindale College, Mississauga, Ontario, L5L 1C6, by March 15, 1983.

YORK UNIVERSITY. French Studies. Faculty of Arts. Sessional Assistant Lecturer in French Studies. Effective July 1, 1983, with multiple year contracts, subject to budgetary approval. Qualifications required: M.A., or equivalent, preferably related to linguistics or language pedagogy. Native or near-native command of French. Teaching experience in French language courses, at university level. Ability to do some teaching within linguistics courses, taught by the Department. Experience in the design and development of language courses and materials would be an asset, also a knowledge of the French-Canadian language and culture, and an ability to assume direction of multi-section language courses. Apply with curriculum vitae and names of three referees to: Gwenda Echard, Chairperson, Department of French Studies, York University, 4700 Keele Street, Downsview (Toronto), Ontario M3J 1P3. Application deadline is March 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

DALHOUSIE UNIVERSITY. French. Applications are invited for an Assistant Professor specializing in second-language learning and teaching. Classes to be taught: first and second-year language courses, and a graduate or undergraduate methods class. Ph.D. in French and native or near-native [illegible] names of referees. Roseann Runte, Chairperson, French Department, Dalhousie University, Halifax, N.S., B3H 3J5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

FRENCH CANADIAN

UNIVERSITY OF ALBERTA. Faculty of Arts. The Department of Romance Languages invites applications for a tenure-track appointment in French-Canadian at the Assistant Professor level commencing July 1, 1983. Ph.D., teaching excellence and versatility are essential. Duties will include teaching of language, literature and civilization at all levels. Current floor of Assistant Professor is $27,720. Applications are to be sent to Prof. J.A. Creore, Chairman, Department of Romance Languages, University of Alberta, Edmonton, Alberta, T6G 2E6, and will be accepted until March 1, 1983. The University of Alberta is an equal opportunity employer, but, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

GENETICS

UNIVERSITY OF ALBERTA. Department of Genetics. Sessional Appointment. Summer 1983. To teach Biology 297 (Heredity) covering the cellular and molecular basis of the transmission of hereditary characteristics; Mendelian inheritance and its cytological basis; microbial genetics; linkage and genetic mapping; DNA as genetic material; gene action; the genetic code. This course is scheduled for the day division July 4 to August 12. Applications are invited at the rank of Lecturer, Assistant Professor, or Associate Professor depending on qualifications and experience. Current salary floors: $22,116; $27,720; and $35,420/annum — to be adjusted July 1, 1983. Applicants should have a Ph.D. and teaching experience. Applications, including curriculum vitae with the names of three referees should be sent to Curtis Strobeck, Chairman, Department of Genetics, University of Alberta, Edmonton, Alberta T6G 2E9. Closing date: March 1 or when the position is filled. The University is an equal opportunity employer but in accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Department of Genetics. The University of Alberta, Department of Genetics, invites applications for a position as Research Scholar at Assistant/Associate Professor ($27,720-39,820; $35,420-51,658) rank. The successful candidate must have MD, DDS and/or Ph.D. degree(s). Preference will be given to investigators who have recently completed postdoctoral training in the area of genetics of animal viruses, molecular genetics of mammalian cells, gene organization in eukaryotes or who complement existing departmental research. The successful candidate is expected to support applications for studentships and postdoctoral fellowships to assist his/her research. Individuals must have demonstrated an outstanding potential for independent research. The scholar may also apply for additional external funding of research. This position will be long-term and will be funded through an external agency, but the incumbent will enjoy the privileges of the University academic rank at which the appointment is made. The granting of these awards is by competition and is made on the basis of excellence. Candidates should forward their curriculum vitae, outlines of their research interests and names of three references to Dr. Curtis Strobeck, Chairman, Department of Genetics, The University of Alberta, Edmonton, Alberta, T6G 2E9. Closing date: March 1, 1983. The University of Alberta is an equal opportunity employer but, in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

GEOGRAPHY/GEOGRAPHIE

UNIVERSITE D'OTTAWA. Département de géographie. Titre attaché au poste: Professeur adjoint — poste régulier. Conditions requises: Le candidat doit être titulaire d'un doctorat et doit être bilingue. Nature des fonctions: Spécialiste en analyse et gestion des ressources. En plus d'enseigner au niveau pré-diplômé, il devra être en mesure de participer aux programmes de niveau supérieur. Traitement: Salaire d'un professeur adjoint commence à $24,517. Personne (et adresse complète) à qui il faut s'adresser pour de plus amples renseignements: Dr. P.G. Johnson, directeur, Département de géographie, Université d'Ottawa, Ottawa, Ontario, K1N 6N5. Date où la nomination entre en vigueur: 1er juillet 1983. Date de clôture pour le réception des demandes: 31 mars 1983.

UNIVERSITY OF OTTAWA. Department of Geography. Title: Assistant Professor. Tenure track. Qualifications Required: Candidates must have a Ph.D. and be bilingual. Nature of Duties: Specification in resource analysis and resource management. Course load will be at the undergraduate level and an immediate contribution to the graduate programme will be expected. Salary Offered: Assistant Professor scale commences at $24,517. Person, with complete address, to whom inquiries should be sent: Dr. P.G. Johnson, Chairman, Department of Geography, University of Ottawa, Ottawa, Ontario, K1N 6N5. Effective Date of Appointment: July 1, 1983. Closing date for Receipt of Applications: March 31st, 1983.

CONCORDIA UNIVERSITY. Geography. Sessional appointment in Geography September 1, 1983-May 31, 1984. Applications are invited for a sessional position at the level of lecturer or assistant professor. The successful candidate will be expected to teach introductory cartography and quantitative methods. Salary will be determined by qualifications and experience. In accordance with Canadian Immigration requirements priority will be given to Canadian citizens or those with landed immigrant status. Applicants should submit their curriculum vitae with the names of three referees to: Dr. Brian Slack, Chairman, Department of Geography, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, Quebec, H3G 1M8. Telephone: (514) 879-4403.

BRANDDN UNIVERSITY. Geography. One year appointment in Geography (Sabbatical Replacement). Rank open, depending upon qualifications and experience. Ph.D. preferred, interest and preferably experience in teaching. Normal teaching load: 3 hall courses/term. Required courses to be taught: Introduction to Weather and Climate Research Methods. Additional teaching options: Recreational Resources & Planning, Agricultural Geography, Renewable Resource Management, Land Use Planning, Environmental Perception. Depending upon qualifications and experience. Current floor for Assistant Professor is $24,000. Application with detailed curriculum vitae, copies of publication and names and addresses of three references should be sent to Dr. John Everitt, Chairman, Geography Department, Brandon University, Brandon, Manitoba, R7A 6A9. September 1, 1983. When position is filled.

BROCK UNIVERSITY. Geography. Applications are invited for a tenure-track position as Assistant or Associate Professor, commencing July 1, 1983. A Ph.D. with research and teaching interests in Climatology. The successful candidate will be expected to have a secondary specialty in one of the following areas: Biogeography, soils, or geomorphology. A commitment to research is a prerequisite. Salary commensurate with qualifications. Send a full resumé and names of three referees to: Dr. J. Menzies, Department of Geography, Brock University, St. Catharines, Ontario, L2S 3A1. Telephone: (416) 688-5550. Deadline for receipt of applications: February 28, 1983. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

YORK UNIVERSITY. Department of Geography. Two positions commencing July 1, 1983. 1. Tenure-stream Assistant Professor in Climatology. Position subject to University funding approval. Ph.D. required preferably with a research interest in bioclimatology. 2. Urban or economic geographer. One year sessional appointment to replace permanent faculty member on leave. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents in the first instance. Apply: John P. Radford, Chairman, Department of Geography, York University, 4700 Keele Street, Downsview, Ontario, Canada M3J 1P3.

GEOLOGY

UNIVERSITY OF ALBERTA. Geology. Applications are invited for the position of Research Associate in Experimental Petrology to collaborate in the study of the properties, structure and thermodynamics of silicate melts. A Ph.D., a strong background in geochemistry and petrology, and experience with gasmedia internally-heated pressure vessels are required. The position is initially for one year at a salary of $22,000 per annum with a possibility of renewal. Send a resumé and arrange for two letters of reference to be sent to Dr. C.M. Scarfe, Experimental Petrology Laboratory, Department of Geology, University of Alberta, Edmonton, Alberta, Canada T6G 2E3, by February 28, 1983. The University of Alberta is an equal opportunity employer and this advertisement is directed to Canadian

Citizens and permanent residents.

SAINT MARY'S UNIVERSITY. Geology. The Department of Geology, Saint Mary's University, Halifax, Nova Scotia, invites applications for a nine month, full-time faculty appointment as a sabbatical replacement beginning September 1, 1983. The successful candidate will be required to teach two undergraduate courses, preferably in paleontology and a related field, and will be expected to do research in his/her specialty. Rank and salary are open. Ph.D. preferred. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send application and resumé, including names and addresses of three referees, to the Chairman, Department of Geology, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3.

GERMAN

UNIVERSITY OF ALBERTA. German. A study leave will open a vacancy for an eight-month period beginning September 1983. The applicant should be prepared to teach a course in German culture & civilization and preferably also in 20th century literature. Salary last year was $18,500. Applications to Prof. R. d'Alquen, Acting Chairman, Department of Germanic Languages, University of Alberta, Edmonton, Alberta, T6G 2E6. The University of Alberta is an equal opportunities employer, but in accordance with Canadian Immigration requirements, this advertisement is directed primarily to Canadian citizens and permanent residents.

DALHOUSIE UNIVERSITY. German. Applications are invited for the position of Assistant Professor of German commencing July 1, 1983. Nature of duties: Language instruction, administrator of language programme, and scholarly activities. Successful candidate will have Ph.D., teaching experience, native or near-native fluency, and good research potential. Deadline for applications March 1, 1983. CV and references to: Prof. Gaede, Department of German, Dalhousie University, Halifax, Nova Scotia, B3H 3J5.

HEALTH SCIENCES

McMASTER UNIVERSITY. Faculty of Health Sciences. Applications are invited for positions of Assistant Professor to begin in July, 1983. We seek individuals with research interest in molecular biology, particularly in the areas of control of gene expression, genetic manipulation and prokaryotic or eukaryotic systems and isolation and genetic regulation of human genes of clinical significance. Preference will be given to individuals who have direct experience with recombinant DNA technology and who can contribute to the development of a broadly based biotechnology programme. The individual selected will be expected to obtain independent research grent support and pursue an active and strong research programme. A Ph.D. or M.D. degree with at least two years of postdoctoral experience is required. Applicants should submit curriculum vitae, statement of research interests and names of three referees to: Dr. H.P. Ghosh, Department of Biochemistry, McMaster University, 1200 Main Street West, Hamilton, Ontario, L8N 3Z5, Canada.

HISTORY

UNIVERSITY OF VICTORIA: Department of History. Sessional Appointment in modern European History at Assistant Professor level. Ph.D. required and teaching experience preferred. To teach senior courses in Soviet and modern European history and survey courses. Term of appointment: September 1, 1983 - April 30, 1984. Appointment is contingent upon availability of funds. Applications should be sent to Dr. I. MacPherson, Chairman, Department of History, University of Victoria, Victoria, B.C. V8W 2Y2. Closing date for applications: when position filled. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.

UNIVERSITY OF VICTORIA. Department of History. Sessional Appointment in Canadian History at Assistant Professor level. Ph.D. required and teaching experience preferred. To teach senior course in Post-Confederation Canadian political history and survey courses in Canadian History. Term of appointment: September 1, 1983 - April 30, 1984. Applications, including c.v. and the names of three referees, should be sent to Dr. I. MacPherson, Chairman, Department of History, University of Victoria, Victoria, B.C. V8W 2Y2. Closing date of applications: when position filled. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.

ST. THOMAS UNIVERSITY. History. Conditional upon the availability of funds and budgetary approval, an opening in Canadian history is expected for 1983-84. The candidate is expected to teach one survey course in Canadian history, one course in Canadian social history and one additional course. Ph.D. with teaching experience preferred, others will be considered. Present floors are: Lecturer — $20,408; Assistant — $22,676; Associate — $28,343. Rank and salary at appointment are dependent on qualifications. Applications including curriculum vitae, transcripts and three letters of reference should be sent to Dr. Herbert Goltz, Chair, Department of History, St. Thomas University, Fredericton, New Brunswick, E3B 5G3. Appointment is for one year terminal beginning 1 July 1983. Applications will be received until the position is filled. In accordance with Canadian Immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF TORONTO. Department of History Applications are invited for a tenure-track position in the history of New France. Appointment would be at an appropriate point on the assistant professor scale. Candidates should have a completed Ph.D., a commitment to research and scholarship and a competence to teach in the general field of Canadian history. Applications will close on 15 March, 1983. The appointment is subject to budgetary approval. Circumstances allowing, appointment will commence on 1 July 1983. Applications, curriculum vitae, and the names of three referees should be sent to Professor Paul Rutherford, Chairman, Department of History, University of Toronto, Toronto, Canada M5S 1A1. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF ALBERTA. History. Tenure track position in either British Medieval or Japanese History. The Department of History at the University of Alberta has a tenure track position in either British Medieval or Japanese history beginning July 1, 1983 at the Assistant Professor level. Current salary floor — $27,720. Individuals in either of these fields who have a Ph.D., teaching experience and publications are invited to apply. Send applications with complete curriculum vitaes and three confidential letters of appraisal to— Dr. R.C. Macleod, Chairman, Department of History, University of Alberta, Edmonton, Alberta, T6G 2H4. The University of Alberta is an equal opportunity employer but, in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date for applications is March 31, 1983.

BROCK UNIVERSITY. Department of History. The Department is seeking a candidate to teach a Spring Evening course (May-June 1983): History 242C: France during the Revolution 1789-1815. Applications including curriculum vitae and names of two references to R.R. Taylor, Chairman, Department of History, Brock University, St. Catharines, Ontario, L2S 3A1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

McGILL UNIVERSITY. History. The Department of History, invites applications for a one-year replacement appointment at the rank of Lecturer or Assistant Professor in the field of Japanese history beginning 1 September, 1983 (subject to budgetary approval). The candidate should have the Ph.D. degree, teaching experience and publications and be able to teach in either the Japanese or Chinese fields. Duties will consist of teaching undergraduate and graduate students. Salary will depend on qualifications. Applications, curriculum vitae and three letters of reference should be sent to: Professor P.C. Hoffman, Chairman, Department of History, McGill University, 855 Sherbrooke Street West, Montreal, Quebec, H3A 2T7. (In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.)

DALHOUSIE UNIVERSITY. History. The Department of History invites applications for a tenure track or probationary tenure track appointment in 20th Century Canadian history to take effect on 1 July 1983. The position is subject to the availability of funds and can be filled only at the level of beginning assistant professor. Candidates should have a Ph.D. in Canadian History, be actively engaged in research and have some teaching experience. They should be prepared to teach in at least one area of history other than Canadian. Applications, including a curriculum vitae and the names of three academic referees should be sent to Professor Judith Fingard, Chair, Department of History, Dalhousie University, Halifax, N.S. B3H 3J5, by 1 March, 1983. Dalhousie is an Equal Opportunity Employer.

DALHOUSIE UNIVERSITY. History. The Department of History invites applications for a one-year replacement appointment in Third World History to take effect on 1 July, 1983, with the possibility of renewal for a second year. This position is subject to the availability of funds and can be filled only at the level of beginning assistant professor. Candidates should have a Ph.D. in modern African history and some teaching experience. The undergraduate teaching responsibilities include participation in a first-year class in Third World history and sole responsibility for upper level classes in the history of tropical Africa and the Middle East. Applications, including a curriculum vitae and the names of three academic referees, should be sent to Professor Judith Fingard, Chair, Department of History, Dalhousie University, Halifax, N.S. B3H 3J5, by 1 March, 1983. Dalhousie is an Equal Opportunity Employer.

CONCORDIA UNIVERSITY. History. The Department of History, Concordia University, invites applications for a limited appointment (1 August 1983 - 31 May 1984) as a leave replacement, at the rank of Assistant Professor. Major specialization must be in 20th Century Canadian history. Applicants must have a Ph.D. and a strong recommendation as an undergraduate teacher. Salaries are presently under review, but the current floor for Assistant Professor is $23,144 p.a. This position is subject to the availability of funds. Applications, including a curriculum vitae and the names of three referees should be sent to: Professor Charles L. Bertrand, Chairman, Department of History, Concordia University, 1455 de Maisonneuve Blvd., W., Montreal, Québec, H3G 1M8.

HOTEL/FOOD ADMINISTRATION

UNIVERSITY OF GUELPH. School of Hotel and Food Administration. Assistant Professor to engage in undergraduate teaching in management studies and foodservice administration. Participation in School's research and continuing education program is also expected. Qualifications required are industry experience and a masters degree in business administration or equivalent with a doctorate in an appropriate discipline preferred. This is a tenure track position. Floor for Assistant Professor is $23,805. Appointment effective July 1, 1983. Position is open until filled and subject to final budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Apply to Professor T.F. Powers, Director, School of Hotel and Food Administration, University of Guelph, Guelph, Ontario, N1G 2W1.

INDUSTRIAL DESIGN

CARLETON UNIVERSITY. School of Industrial Design. Applications are invited for a nine-month term (August 15, 1983 to May 15, 1984) position of Assistant Professor in the School of Industrial Design at Carleton University. Teaching duties will include introductory as well as advanced product design projects. Candidates should have an academic background in industrial design, and experience in professional product design as well as in industrial design education. Salary will depend on qualifications. Applications should include a curriculum vitae with a description of professional and educational career, and should be submitted before March 4, 1983 to W. Gilles, Director, School of Industrial Design, Carleton University, Ottawa, Ontario K1S 5B6. This position is subject to budgetary approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

INDUSTRIAL RELATIONS/POLITICAL ECONOMY

UNIVERSITY OF SASKATCHEWAN. Industrial Relations. Applications are invited for a tenure-track position in Industrial Relations at the assistant or associate professor level. Candidates must hold a Ph.D. degree or be at the completion stage of a degree in Industrial Relations. Responsibilities include teaching in industrial relations and personnel administration at the undergraduate and graduate levels and research leading to publication in major journals. Teaching proficiency or interest in organizational behaviour would be an advantage. Salary will be competitive and based upon qualifications and experience. Ranges for 1982-83 are: assistant professor 26,907 - 39,057, associate professor 35,007 - 49,517. Canadian citizens and permanent residents will be given preference. Interested individuals should send resumés and names of three references to: Professor M. Ohtsu, Head, Department of Industrial Relations and Organizational Behaviour, College of Commerce, University of Saskatchewan, Saskatoon, Canada S7N 0W0.

YORK UNIVERSITY. Social Science. Applications are invited for a two-year sessional appointment at the rank of Assistant Professor commencing July 1, 1983. We are interested in a candidate who can teach courses on the Canadian industrial relations system from a political economy perspective. Ph.D. or equivalent is required. Send curriculum vitae and names of three referees to Tom Traves, Chairman, Division of Social Science, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

JEWISH STUDIES

McGILL UNIVERSITY. Jewish Studies. Sessional lecturer in Modern Hebrew Language and Literature. Requirements include teaching three courses each of two semesters from September 1983 to May 1984. Doctorate in Modern Hebrew Literature must be in hand or very near completion. Salary will be approximately $20,000. In accordance with Immigration Canada regulations, this advertisement is directed to Canadian citizens and permanent residents. Deadline for application is March 1, 1983.

LANGUAGE STUDIES — MODERN

ST. FRANCIS XAVIER UNIVERSITY. Department of Modern Languages. Applications are invited for a position in the Department of Modern Languages. Qualifications Required: Doctorate in French, experience in university teaching. Ability to teach basic Spanish an asset. Nature of Duties: teaching French language and literature at the undergraduate level. Salary and Rank: Negotiable according to qualifications and experience. Effective date of appointment: September 1, 1983. Applications should be forwarded to Mrs. G. Sanderson, Chairman, Department of Modern Languages, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Applications will be accepted until the position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed toward Canadian citizens and permanent residents.

UNIVERSITY OF OTTAWA. Modern Lenguages and Literatures. Slavic Studies.

Assistant Professor or Associate Professor of Slavic Philology, starting July 1, 1983. Tenure stream. Ph.D. and publications required. Demonstrated ability to teach graduate courses in Slavic Philology, Old Church Slavic, History of the Russian Language, Russian Morphology and Syntax. Candidates who in addition to teaching the above courses can also teach literature or translation courses preferred. Salary depends on qualifications and experience, and rank is subject to final budgetary approval. The University of Ottawa is a bilingual institution, and preference will be given to candidates who are bilingual. Canadian Immigration regulations require the University to assess applications from Canadian citizens and landed immigrants before considering other applications. Send full curriculum vitae with names of three referees to Dr. Henry W. Sullivan, Chairman, Department of Modern Languages and Literatures, University of Ottawa, Ottawa, Ontario K1N 6N5. Application deadline March 1, 1983.

CARLETON UNIVERSITY. Centre for Applied Language Studies. The Centre for Applied Language Studies, Carleton University, invites applications for an assistant professorship, tenure-track, to begin July 1, 1983. Ph.D. preferred, teaching experience and some publications desirable. Teaching duties to include ESL courses; possible opportunities in second-language teaching methodology. Experience in design, development and administration of second-language programs essential. Salary negotiable. Curriculum vitae and names of three references should be sent to: Janice Yalden, Director, Centre for Applied Language Studies, Carleton University, Ottawa, Ontario, K1S 5B6. Appointment will be made in accordance with Canadian Immigration regulations. Closing date: when position is filled.

THE UNIVERSITY OF LETHBRIDGE. Modern Languages. Title — Lecturer or Assistant Professor level with main assignment in French in the Modern Languages Department. Qualifications — Ph.D. in French, with emphasis on language study. Applicant must also be fluent in German. Teaching and research experience are assets. Duties — Must have a commitment to teach at the undergraduate level, to do research, and will be called upon to teach elementary courses in German. Salary — Minimum 1982-83: Lecturer — $21,688; Assistant Professor — $27,230. Applications — Please send application, including curriculum vitae, transcripts and three letters of reference to The Chairman, Department of Modern Languages, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. Effective date — Term position to begin on September 1, 1983 and end on June 30, 1984. Closing date — March 1, 1983.

LAW

UNIVERSITY OF NEW BRUNSWICK. Law. Applications are invited for a full-time position in the Faculty of Law commencing July 1st, 1983, subject to budget approval by the University. The preferred area of expertise is Commercial Law. Requirements include graduate work, practice or equivalent experience beyond the first degree in law. Canadian Immigration regulations require the University to assess applications for Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications should be addressed to Dean Edward Veitch, Faculty of Law, University of New Brunswick, Bag Service No. 44999, Fredericton, New Brunswick, E3B 6C9.

UNIVERSITY OF OTTAWA. Faculty of Law. (Common Law Section). Applications are invited for full-time positions in the Common Law Section from July 1, 1983 subject to budget approval by the University. No particular area of law is preferred. Salary and rank will commensurate with qualifications and experience. Applications should be addressed to Dean A.W.R. Carrothers, Faculty of Law (Common Law Section), University of Ottawa, Ontario K1N 6N5.

THE UNIVERSITY OF ALBERTA. Law. Department of Industrial and Legal Relations in the Faculty of Business invites applications for a full-time tenure-track position from those interested in teaching and research in the area of Legal Relations within a business school program. Applicants must hold the LL.B. or J.D. degree; further training in law or in a related discipline is highly desirable. The Department offers programs of study in both industrial relations and legal relations, the latter being a new and developing field of study in Canada which provides a broadly-based interdisciplinary approach to legal studies in business and society. The successful applicant will participate in course and program development, and will have a strong interest in research. The position is available immediately. Salary and rank depend on qualifications. Ranges are: Assistant Professor — $27,720 to $39,820; Associate Professor — $35,420 to $51,658; Full Professor — from $46,010. In addition, market supplements to ensure competitive offers are negotiable. Canadian citizens and permanent residents will be given preference. Applications should include a curriculum vitae and the names of at least three referees, and should be sent to E.J. Chambers, Acting Chairman, Department of Industrial and Legal Relations, 321 Athabasca Hall, The University of Alberta, Edmonton, Alberta, Canada, T6G 2E8; telephone (403) 432-3054. The University of Alberta is an equal opportunity employer.

CARLETON UNIVERSITY. Department of Law. Candidates must have completed graduate legal studies. One or two tenure track positions at level of Assistant Professor. Subject to budgetary approval. Areas of specialization in order of priority are criminal law, tax law and policy, and family law. Send application, including curriculum vitae and names of three referees, to R.L. Campbell, Chairman, Department of Law, Carleton University, Ottawa, Ontario, K1S 5B6. Effective date of appointment: July 1, 1983 or July 1, 1984. In accordance with Canadian Immigration Department, this advertisement is directed to Canadian citizens and permanent residents.

LIBRARY

THE UNIVERSITY OF MANITOBA. Libraries. Science Library. Head. Salary: Commensurate with qualifications. Minimum: Associate Librarian — $28,923; Full Librarian — $37,145. This position has a two-year probationary period. Reporting to the public services co-ordinator, the incumbent is responsible for the overall operation of the Science Library including services, collection development, facilities, budget and staff. The Library employs 10 full-time staff, circulates 90,000 items annually, and houses a collection exceeding 100,000 volumes, including 1,450 serial titles. Qualifications: An accredited M.L.S. plus a science subject degree, preferably post-graduate. An experience record including proven public services abilities, online searching skills and knowledge of library automation, and showing progressive advancement: demonstrated senior level managerial skills. Active involvement in professional development. Both men and women are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Job description will be mailed on request. Submit nominations and applications including resumé, names of three references and salary requirements by March 15, 1983, to: K. Roy Bonin, Assistant Director for Administrative Services (Libraries), Elizabeth Dafoe Library, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

MANAGEMENT/ MARKETING/FINANCE

UNIVERSITY OF SASKATCHEWAN. Finance and Management Science. Applications are invited for tenure track and visiting faculty positions from those with teaching and research interests in the areas of Finance, Investments, Statistics or Quantitative Analysis. Doctoral degree or equivalent is required for tenurable positions. Master's degree acceptable for temporary positions. Salary and rank commensurate with qualifications and experience. Resumés, including the names of three referees, should be sent to: Dr. H. Bishare, Head, Department of Finance and Management Science, College of Commerce, University of Saskatchewan, Saskatoon, Canada S7N 0W0. Phone: (306) 343-3267.

UNIVERSITY OF SASKATCHEWAN. Management and Marketing. Applications are invited for faculty positions in the areas of Marketing, Business Policy and Environment and Health Care Administration. Teaching and research interests in one or more of these areas will be appropriate. Both visiting and tenure-track appointments are likely to be made, although the latter is subject to budgetary approval. Doctoral degree or equivalent is required for tenurable positions. Master's degree acceptable for temporary positions. Salary and rank commensurate with qualifications and experience. Resumés, including the names of referees, should be sent to: Dr. Asit Sarkar, Head, Department of Management and Marketing, College of Commerce, University of Saskatchewan, Saskatoon, Canada S7N 0W0.

SAINT MARY'S UNIVERSITY. Department of Management. Applications are invited for a teaching position in the Department of Management. Rank is open. Salary is competitive. Duties include the teaching of Organizational Behaviour, Organizational Theory and/or Personnel. Effective date of appointment is September 1, 1983 (subject to budgetary authorization). Enquiries should be directed to: Dr. S.G. Pendse, Chairperson, Department of Management, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3, (902) 429-9780.

UNIVERSITY OF TORONTO. Faculty of Management Studies. Applications are being accepted for the position of Assistant/Associate Professor of Management Information Systems. Tenure-track position, subject to University approval, initial appointment for three years. Applicant must have a Ph.D. (or near completion), and have indicated an ability for effective independent research. The field of specialization is open but should be in the management information systems area. Salary is competitive. Interested applicants should write, enclosing a resumé and three references to: Professor J.E. Dooley, Faculty of Management Studies, 246 Bloor Street West, Toronto, Ontario, M5S 1V4.

UNIVERSITY OF TORONTO. Faculty of Management Studies. Applications are being accepted for a tenure-track opening, subject to University approval, at the Assistant Professor level in Operations Management. Teaching opportunities exist at the MBA and Ph.D. levels as well as in the Executive MBA Program. Applicants must have a doctorate degree or near its completion, and should show evidence of scholarly research and teaching ability. Please send resumé, three references (including phone numbers) to: Professor J.E. Dooley, Faculty of Management Studies, 246 Bloor Street West, Toronto, Ontario, M5S 1V4.

MATHEMATICS

ACADIA UNIVERSITY. Department of Mathematics. The Department of Mathematics, Acadia University, invites applications for a three-year appointment effective July 1st, 1983, subject to budgetary approval. Candidate should be able to teach at least elementary statistics. Ph.D. preferred. In accordance with Canadian Immigration regulations, this advertisement is directed in the first instance to Canadian citizens and landed immigrants. Send resumé and names of three referees to: Dr. M.A. Taylor, Head, Department of Mathematics, Acadia University, Wolfville, Nova Scotia. B0P 1X0.

DALHOUSIE UNIVERSITY. Mathematics. Department of Mathematics, Statistics and Computing Science. Applications are invited for three tenure-track positions in Mathematics commencing July 1, 1983, at the Assistant Professor level. Preference will be given to candidates in one of the following areas: analysis, algebraic topology, approximation theory, optimization. Applications, which should include a curriculum vitae and the names of three references, should be sent to: Dr. A.C. Thompson, Chairman, Dept. of Mathematics, Statistics & Computing Science, Dalhousie University, Halifax, N.S. B3H 4H8. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Deadline for receipt of applications is March 15.

TECHNICAL UNIVERSITY OF NOVA SCOTIA. Department of Applied Mathematics. Applications are invited for one tenure-track and one temporary position of Assistant or Associate Professor with specialization in applied probability and statistics or linear algebra and combinatorics. Applicants should have a Ph.D., or equivalent. Duties will include teaching and research. Applicants should send curriculum vitae and names of three referees to Head, Department of Applied Mathematics, Technical University of Nova Scotia, Box 1000, Halifax, N.S., B3J 2X4.

SIMON FRASER UNIVERSITY. Mathematics. NSERC University Research Fellows. The Department of Mathematics at Simon Fraser University expects to support the application of one or two NSERC Research Fellows in the 1983/84 competition. The term of these Fellowships is five years. Compensation will be at the Assistant Professor level. Preference will be given to candidates eligible for employment in Canada at the time of application. Those interested in applying for these Fellowships are invited to submit curriculum vitae, transcripts and three references to: Dr. G.A.C. Graham, Chairman, Department of Mathematics, Simon Fraser University, Burnaby, B.C., V5A 1S6, Canada.

UNIVERSITY OF WINDSOR. Mathematics. The Department of Mathematics of the University of Windsor invites applications for an appointment as Assistant Professor. The term of the appointment will be for up to two years starting on July 1, 1983. A Ph.D. in a field of interest to the Department of Mathematics is required and duties would consist of teaching and research within the Department. Applicants whose research allows them to interact with faculty members within the Department will be given first preference. The Department of Mathematics offers graduate degrees in Applied Mathematics, Pure Mathematics and Statistics. In accordance with the Canadian Immigration requirements, this advertisement is directed to Canadian citizens and Landed immigrants to Canada. Applications with a detailed curriculum vitae and three letters of reference should be sent to: Dr. D.J. Britten, Chairman, Department of Mathematics, University of Windsor, Windsor, Ontario N9B 3P4.

THE UNIVERSITY OF ALBERTA. Mathematics. Applications are invited for one tenure-track position at the Assistant Professor level, preferably in the area of Applied Mathematics, starting July 1, 1983. Requirements are a Ph.D. and proven ability or demonstrated potential for research and teaching. Starting salary approximately $28,000. per annum. Send vitae and arrange for three letters of reference to be sent to: J.W. Macki, Chairman, Department of Mathematics, University of Alberta, Edmonton, Alberta, T6G 2G1. The University of Alberta is an equal opportunity employer. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date for applications is February 28, 1983.

THE UNIVERSITY OF BRITISH COLUMBIA. Mathematics. The Department of Mathematics at the University of British Columbia expects to have a number of post-doctoral fellowships, sessional lectureships and visiting positions at the Assistant, Associate and Full Professor level for the year starting July 1, 1983, subject to the availability of funds. A Ph.D. in Mathematics and University teaching experience are required. Since some positions will be partially supported by research grants, these positions will be filled by persons having research interests relating to the grant holders. In accordance with Canadian Immigration Requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications, including C.V. and names of references, should be sent to B.N. Moyls, Head, Department of Mathematics, The University of British Columbia, Vancouver, B.C. V6T 1Y4. The University of British Columbia offers equal opportunity for employment to qualified male and female candidates.

THE UNIVERSITY OF BRITISH COLUMBIA. Mathematics. Several visiting instructors for spring and summer session in 1983. Duties: teaching equivalent of full-year course in compressed period of time. University teaching experience required. Return economy air fare provided for instructor but not dependents. Rank dependent on current position and experience. Salary $3,400 for Instructors or Assistant Professors, $3,800 for Associate and Full Professors per full year equivalent course. In accordance with Canadian Immigration Requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications, including C.V. and names of references, should be sent to B.N. Moyls, Head, Department of Mathematics, The University of British Columbia, Vancouver, B.C. V6T 1Y4. The University of British Columbia offers

equal opportunity for employment to qualified male and female candidates.

UNIVERSITY OF TORONTO. Department of Mathematics. The Department of Mathematics, University of Toronto has an open tenure-stream position at the level of Associate Professor. A strong research record is required, as well as evidence of excellence in teaching. The successful candidate will be expected to continue an active career as a research mathematician, and teach undergraduate and graduate courses. Salary negotiable. Effective date of appointment July 1, 1983, subject to budgetary approval. Application should be made before April 2, 1983 to The Chairman, Department of Mathematics, University of Toronto, Toronto, Canada, M5S 1A1. In accordance with Canada Immigration requirements this advertisement is directed to Canadian citizens and landed immigrants.

UNIVERSITY OF TORONTO. Department of Mathematics. The Department of Mathematics, University of Toronto has a contractually limited position for a two year term open at the rank of Assistant Professor. The appointment commences July 1, 1983 and is subject to budgetary approval. A Ph.D. and evidence of excellence in research and teaching are required. Duties will consist of research and teaching. Salary commensurate with qualifications and experience. Applicants should submit a curriculum vitae and arrange to have three letters of reference sent directly to The Chairman, Department of Mathematics, University of Toronto, Toronto, Ontario M5S 1A1 Canada. Closing date for applications is March 25, 1983. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WINNIPEG. Department of Mathematics. Applications are invited for a tenure-track or sessional position in Business Computing beginning September 1, 1983. This position may be subject to budgetary restrictions. Applicants should have demonstrated ability in and a strong commitment to effective teaching. Interest in Database Systems and Distributed Processing would be an asset. Duties will include teaching undergraduate Business Computing courses and the development of curriculum. Research will be encouraged. The University of Winnipeg has a DEC 11/70 and a VAX 750 as well as remote access to an AMDAHL 470/V7 at the University of Manitoba. The successful candidate will have access to all three computers for teaching and research. Salary and rank will be dependent on qualifications and experience. Applications, with a detailed curriculum vitae and three letters of reference, should be sent to: K.W. Armstrong, Acting Chairman, Department of Mathematics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9.

UNIVERSITY OF WINNIPEG. Department of Mathematics. Applications are invited for a tenure-track position in Mathematics beginning September 1, 1983. This position may be subject to budgetary restrictions. Applicants should have a Ph.D. in Mathematics. The duties involve the teaching of undergraduate courses in Mathematics including Combinatorics. Salary and rank will be dependent on qualifications and experience. Applications, with a detailed curriculum vitae and three letters of reference, should be sent to: K.W. Armstrong, Acting Chairman, Department of Mathematics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

McMASTER UNIVERSITY. Department of Mathematical Sciences. The Department of Mathematical Sciences, McMaster University, invites applications for a tenure-track assistant professorship starting July 1, 1983. Candidates are required to have a Ph.D., proven research ability in some area of Analysis, and capability in teaching. Salary based on qualifications and experience. 1982/83 minimum is $23,540. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please send curriculum vitae and arrange for three letters of reference to B. Banaschewski, Chairman, Mathematical Sciences, McMaster University, Hamilton, Ontario, L8S 4K1, Canada.

SIMON FRASER UNIVERSITY. Mathematics. The Mathematics Department of Simon Fraser University invites applications for visiting appointments for 1983/84. Fields of particular interest are Statistics, Numerical Analysis and Applied Mathematics, although opportunities also exist in other fields. A solid research and publication record is expected. Preference will be given to candidates eligible for employment in Canada at the time of application. The number of positions available is subject to budgetary constraints. For further information regarding salary, teaching load and term of appointment of these open-rank positions, contact: Dr. G.A.C. Graham, Chairman, Department of Mathematics, Simon Fraser University, Burnaby, B.C. V5A 1S6, Canada.

MEDICINE

UNIVERSITY OF ALBERTA. Medicine. Research Scholar. The University of Alberta, Department of Medicine and the Muttart Diabetes Research and Training Centre, invites applications for a position as Research Scholar in the Division of Endocrinology and Metabolism at Assistant/Associate Professor ($27,720 - 39,820; $35,420 - 51,658) rank. The successful candidate must have M.D. and/or Ph.D. degree(s). Preference will be given to investigators who have completed postdoctoral training in the area of diabetes research and who have demonstrated outstanding potential for an independent research career. This position will be long-term and will be funded through an external agency, but the incumbent will enjoy the privileges of the University academic rank at which the appointment is made. The granting of these awards is by competition and is made on the basis of excellence. Candidates should forward their curriculum vitae, outlines of their research interests and names of three references to Dr. G.D. Molnar, Department of Medicine, Room 8-121 Clinical Sciences Building, University of Alberta, Edmonton, Alberta, T6G 2G3. Closing date: March 15, 1983. The University of Alberta is an equal opportunity employer but, in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Medicine. Career Scientist. The University of Alberta, Department of Medicine and the Muttart Diabetes Research and Training Centre, invites applications by senior researchers for a position as Career Scientist in basic or clinical diabetes research. Appointment is normally made at full professor rank (current floor: $46,010). Candidates must have distinguished themselves in a research career in the area of clinical investigation at the Ph.D. level (and preferably with an M.D. degree as well), and have demonstrated the ability to lead an internationally recognized multi-disciplinary group of scientists. They should have made original contributions to, and have established an acknowledged reputation in, their field of research. The position will depend upon successful application for a competitive award by an external agency, but the incumbent will enjoy the privileges of the academic rank at which the appointment is made. Applications, including curriculum vitae, and outlines of research interest, should be addressed to: Dr. G.D. Molnar, Room 8-121, Clinical Sciences Building, University of Alberta, Edmonton, Alberta, T6G 2G3. Closing date: March 15, 1983. The University of Alberta is an equal opportunity employer but, in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF SASKATCHEWAN. Pediatrics. The Department of Pediatrics, University of Saskatchewan is seeking a Pediatric Allergist. The candidate should be: a) Fully registered as a licensed Physician in the Province of Saskatchewan; b) Certified in Pediatrics from the Royal College of Physicians and Surgeons of Canada; c) Has obtained sub-specialty training in Pediatric Allergy. Rank: Assistant Professor. Salary: negotiable, according to experience and training. Duties: Pediatric Allergy Outpatient clinic; General Pediatric ward responsibilities including Call Schedule. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please apply to: Dr. M.H.K. Shokeir, Professor and Head, Department of Pediatrics, University of Saskatchewan, University Hospital, Saskatoon, Saskatchewan. S7N 0X0.

UNIVERSITY OF BRITISH COLUMBIA. Medical Genetics. University of British Columbia, Department of Medical Genetics, Clinical Unit Grace Hospital requires two genetic associates. The position is within a rapidly expanding clinical genetics programme, involves collection of data pre-counselling, counselling of prenatal and specialty clinic cases, the screening of referrals and follow-up of families. Public education involvement and participation in research projects required. Formal genetic associate training expected, practical experience desired. Please reply with C.V. and 3 referees to: Dr. J.G. Hall, Director of Clinical Services, Medical Genetics Clinical Unit, Grace Hospital, 4490 Oak Street, Vancouver, B.C. V6H 3V5. Position to commence immediately.

McMASTER UNIVERSITY. Pathology. Senior physician with proven track record in independent immunologic research and leadership capabilities required. A research interest in Gastroenterology would be an advantage. The person chosen will have major responsibility for the development of clinical immunology and should have board certification in this specialty. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please make your application, including C.V. to Dr. John Bienenstock, Room 2N16, Department of Pathology, McMaster University, 1200 Main Street West, Hamilton, Ontario, L8N 3Z5.

ONTARIO CANCER FOUNDATION. London Clinic. Radiation Oncologist. Applications are being invited for a Radiation Oncologist in the London Clinic of the Ontario Cancer Foundation. This clinic serves a population of approximately one million people. Between 2,500 and 3,000 new cases of malignant diseases are seen each year. It has consultative and follow-up clinics in eight cities nearby. The clinic has its own inpatient beds, outpatient services end ambulant patient accommodation. It is attached to a teaching hospital with modern diagnostic, investigative and consultative facilities. It has five Radiation Oncologists, four Medical Oncologists and three Physicists. The radiotherapy equipment consists of a 33 MeV betatron, two 6 MeV linear accelerators, a telecobalt machine and a 90 KV superficial x-ray machine. Brachytherapy sources include radium needles and tubes, radioactive gold grains, radioactive cesium, radioactive cobalt, strontium eye applicators, and a newly installed Selectron after-loading equipment. The successful applicant may be eligible for an appropriate appointment in the Radiation Oncology Department of the University of Western Ontario dependent upon qualifications and experience. The successful appointee will be expected to participate in consultative and follow-up clinics. He will also teach undergraduate and postgraduate medical and dental students, and will be encouraged to develop his own clinical and/or laboratory research interest. Excellent research facilities exist and the clinic has recently established an active clinical trials unit in London. Applications with curriculum vitae and the names of three referees should be submitted to: Dr. H. Bush, Director, The Ontario Cancer Foundation London Clinic, Victoria Hospital, London, Ontario, Canada, N6A 4G5.

UNIVERSITY OF SASKATCHEWAN. PLAINS HEALTH CENTRE. Medicine. Chest Physician — The Department of Medicine, Plains Health Centre, Saskatchewan seeks a full-time academic chest physician to assist in the supervision of an active clinical respiratory service and Pulmonary Function Laboratory in this 300-bed teaching hospital of the University of Saskatchewan. Academic rank and salary commensurate with training and experience. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Curriculum vitae and the names and eddresses of three referees should be forwarded to: Dr. G.E. Sinclair, Professor and Head, Department of Medicine (Regina), Plains Health Centre, 4500 Wascena Parkway, Regina, Saskatchewan, S4S 5W9.

QUEEN'S UNIVERSITY. Medicine. Wanted — Physician having completed residency training requirements for FRCP, to fill a two-year appointment commencing 1 July, 1983, in charge of Queen's University Medical Intern Training Program at Moose Factory General Hospital. In accordance with Canadian Immigration requirements, priority will bo given to Canadian citizens and permanent residents of Cenada. Candidates of both sexes are equally encouraged to apply. Apply with curriculum vitae, and names and addresses of three referees to: Dr. H.B. Dinsdale, Professor and Acting Head, Department of Medicine, Queen's University, Kingston, Ontario, Canada, K7L 3N6.

THE UNIVERSITY OF BRITISH COLUMBIA. Department of Medical Genetics. Tenure-track position for Medical Genetics faculty member at a junior level (although more senior individuals may be considered). Area of special expertise (such as, metabolic disorders or chromosome-phenotype correlations) desirable. Involves 50% clinical service commitment. Canadian College of Medical Genetics or American Board of Medical Genetics eligibility or certification required. Applicants should submit c.v. to Dr. J. Hall, Director of Clinical Services, Clinical Genetics Unit (UBC), Grace Hospital, 4490 Oak Street, Vancouver, B.C., V6H 3V5, Canada. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Equal opportunities will be given to male and female applicants.

THE UNIVERSITY OF MANITOBA. Medicine. The University of Manitoba, Faculty of Medicine, has positions available as Assistant Professor. These positions are available in response to the development of a multi-disciplinary program in the area of recombinant DNA technology as applied to neuroscience, endocrinology and molecular genetics. The successful applicant(s) will be expected to develop an independent research program utilizing recombinant DNA techniques. Send curriculum vitae including a brief outline of future research interests to Dr. Henry G. Friesen, Professor and Head, Department of Physiology, University of Manitoba, 770 Bannatyne Avenue, Winnipeg, Manitoba, R3E 0W3 Canada. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and landed immigrants of Canada.

QUEEN'S UNIVERSITY. Department of Family Medicine. Applications are invited for a full-time position in the Department of Family Medicine at Queen's University. The appointment will be at the level of Assistant Professor. The successful applicant will have responsibility for teaching Family Medicine in an established postgraduate program involving clinical practice and administration. There are excellent opportunities for research. Applicants should be certified or eligible for Certification by the College of Family Physicians of Canada. Please send curriculum vitae with names of three referees to — Dr. C.A. Johnson, Professor and Head, Department of Family Medicine, Queen's University, P.O. Bag 8888, Kingston, Ontario K7L 5E9.

UNIVERSITY OF BRITISH COLUMBIA. Faculty of Medicine. Faculty position in Community Health available at the University of British Columbia. Applicants should have, or be eligible for, Fellowship in Community Medicine in the Royal College of Physicians and Surgeons of Canada. The position is open to qualified candidates of either sex. Starting rank and salary is dependent upon experience and qualifications. More detailed information available from Dr. T.W Anderson, Head, Department of Health Care and Epidemiology, Faculty of Medicine, University of British Columbia, Vancouver, B.C. V6T 1W5. Applications should be accompanied by a curriculum vitae and should be submitted as soon as possible.

MICROBIOLOGY/ IMMUNOLOGY

McGILL UNIVERSITY. Microbiology & Immunology. The Department of Microbiology and Immunology, McGill University invites application for a full-time Assistant Microbiologist position at the Montreal Children's Hospital (University appointment — Assistant Professor). The successful candidate will be responsible for the development and reorganization of an expanding, centralized clinical virology laboratory which will serve 3 major teaching hospitals. The position also involves the development of a strong virology research program. On the job training and experience in clinical microbiology, laboratory administration end laboratory computerization will be provided, end active participation in teaching is encouraged. The applicant should have a Ph.D. Virology end e good record of research productivity with experience sufficient to seek independent

grant support. Salary commensurate with experience. Send curriculum vitae and the names and addresses of three references to: Dr. Irving W. DeVoe, Chairman, Department of Microbiology & Immunology, McGill University, 3775 University Street, Montreal, Quebec, H3A 2B4.

UNIVERSITY OF ALBERTA. Microbiology. The Department of Microbiology, University of Alberta, invites applications by senior researchers for a position as a Career Scientist. The appointment will be normally made at full professor level (current floor: $46,010) and the successful applicant will enjoy the academic privileges of this rank. Candidates must have a distinguished research background in the area of health science oriented applied microbiology and have established an international reputation in their field of research. The position will depend upon successful application for a competitive award from a major funding foundation. Applications, including curriculum vitae, and outlines of research interest, should be addressed to: Dr. D.W.S. Westleke, Chairman, Department of Microbiology, Faculty of Science, The University of Alberta, Edmonton, Alberta, Canada T6G 2E9. Closing date: One month following publication. The University of Alberta is an equal opportunity employer.

THE UNIVERSITY OF ALBERTA. Microbiology. The Department of Microbiology, University of Alberta, invites applications for a position as Research Scholar at Assistant/Associate Professor ($27,000-$39,820; $35,420-$51,658) rank. The successful candidate must have a Ph.D. and/or M.D. degree(s) in basic and/or applied microbiology. Preference will be given to investigators who have recently completed post-doctoral training and who have demonstrated potential for an independent research career. The position is dependent upon successful application for a competitive award from an external agency. The incumbent will enjoy the privileges of the University academic rank at which the appointment is made. Applicants should forward their curriculum vitae, outlines of their research interests and names of three references to: Dr. D.W.S. Westlake, Department of Microbiology, The University of Alberta, Edmonton, Alberta, T6G 2E9. Closing date: March 31, 1983. The University of Alberta is an equal opportunity employer but, in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

MUSIC

BRANDON UNIVERSITY. School of Music. Applications are invited for a sabbatical replacement position in Voice for the 1983-84 academic year (subject to the availability of funds). The teaching of undergraduate voice students and courses in Vocal Literature and Pedagogy. Lecturer or Assistant Professor depending upon qualifications. Negotiable salary. Current floor of Lecturer $18,400; of Assistant Professor, $24,000. Master's degree in Voice or equivalent and considerable experience as performer and teacher. Interested candidates should send application, transcripts, curriculum vitae and the names of three referees to: Professor Gordon Macpherson, Director, School of Music, Brandon University, Brandon, Manitoba, R7A 6A9. Tapes are welcome but not essential at this stage. Closing date: When position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

McMASTER UNIVERSITY. Music. Applications are invited for a 12-month leave replacement in music theory and history. Rank negotiable. Doctoral degree with university teaching experience required. Teaching of undergraduate theory, 20th Century history, and analysis. Salary negotiable. (Assistant Professor salary floor for 1982-83 is $23,540 per annum.) Applicants should send curriculum vitae and ask three referees to write on their behalf to: Dr. F.A. Hall, Chairman, Department of Music, McMaster University, 1280 Main Street West, Hamilton, Ontario L8S 4M2. Applications will be received until the position is filled. The effective date of this appointment is July 1, 1983. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BRANDON UNIVERSITY. School of Music. Position: Applications are invited for a leave replacement in clarinet for the 1983-84 academic year (subject to the availability of funding). Duties: The teaching of undergraduate clarinet students and courses in woodwind techniques and methods. Secondary teaching areas should include one or more of the following: theory, history, conducting. Rank: Lecturer or Assistant Professor depending upon qualifications. Salary: Negotiable. Current floor of Lecturer — $18,400; of Assistant Professor — $24,000. Qualifications: Master's degree or equivalent and considerable experience as a performer and teacher. Application: Interested candidates should send application, transcripts, curriculum vitae and names of three referees to: Gordon Macpherson, Director, School of Music, Brandon University, Brandon, Manitoba, R7A 6A9. Tapes are welcome but not essential at this stage. Closing date: When position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

NURSING

LAURENTIAN UNIVERSITY. School of Nursing. Laurentian University School of Nursing invites applications from men and women for teaching positions beginning in the 1983-84 Academic Year. Qualifications: Master's degree and work experience in Psychiatric Nursing. Bilingualism (French and English) would be an asset. Canadian citizens and landed immigrants will be given preference. Salary: Rank open depending on qualifications. Salary commensurate with preparation and in accordance with university policies. Send resumés to: Professor Gloria Viverais, Chairman, Unit Personnel Committee, School of Nursing, Laurentian University, Ramsey Lake Road, Sudbury, Ontario, P3E 2C6.

UNIVERSITE LAURENTIENNE. Ecole des Infirmières. L'école des infirmières à l'Université Laurentienne sollicite des candidatures mixtes à des postes de professeurs. Les titulaires entreront en fonction au mois de juillet 1983. Exigences: maîtrise en sciences infirmières et de l'expérience dans le domaine psychiatrique. La préférence sera accordée aux candidats bilingues, aux citoyens canadiens et aux résidents permanents. Salaire: dépendant des qualifications du candidat et des polices de l'Université. Soumettre sa candidature à: Mad. Gloria Viverais, Présidente, Unit Personnel Committee, Ecole des Infirmières, Université Laurentienne, Chemin Ramsey Lake, Sudbury (Ontario) P3E 2C6.

THE UNIVERSITY OF WESTERN ONTARIO. Department of Nursing. Rank open. Master's or doctorate degree required. Preference will be given to candidates with nursing research, education, administration and clinical specialization. Candidates must be eligible for registration in Ontario. Teaching in graduate and undergraduate programs. Salary commensurate with preparation and in accordance with the University of Western Ontario policies. Position is subject to budget approval. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Apply to Professor Louise S. Brown, Acting Dean, Faculty of Nursing, Health Sciences Addition, The University of Western Ontario, London, Ontario, N6A 5C1. An equal opportunity employer.

UNIVERSITY OF SASKATCHEWAN. College of Nursing. Applications are invited for clinical faculty positions, to teach in both the basic and the post R.N. Baccalaureate programs. Subject to funding, positions available in 1983 may include teaching of concepts basic to Nursing, Intensive Nursing, Community Health Nursing, Psychiatric/Mental Health Nursing, Obstetrical Nursing, Medical/Surgical Nursing. Two positions exist at this time, one to direct the Nursing Research Unit, the other to work in a joint appointment between the College and the Saskatoon Health Unit. Some short term appointments may also be available to replace faculty on leave. The College is also in the process of developing a masters program in Nursing and will be looking for candidates to continue this development and institute the program. Requirements: Doctorate or Master's degree in Nursing or a related field; must be eligible for registration with the Saskatchewan Registered Nurses' Association. Salary and rank commensurate with qualifications and professional achievement. Candidates of both sexes are equally encouraged to apply. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Further information or letters of application, resumés and names of references to: Una Ridley, Dean, College of Nursing, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

OCCUPATIONAL THERAPY

McGILL UNIVERSITY. Occupational Therapy Division. Applications are invited for a full-time academic appointment in the Division of Occupational Therapy, McGill University, for September 1983. McGill University offers a B.Sc. degree in occupational therapy as well as a M.Sc. degree in rehabilitation medicine. Qualified candidates should be occupational therapists who possess a master's degree, Ph.D. preferred, and a strong clinical background in either physical medicine or psycho-social functioning. Send letter stating teaching and research interests, curriculum vitae, and names of three references to: MARTHA PIPER, Ph.D., Director, School of Physical and Occupational Therapy, McGill University, 3654 Drummond Street, Montreal, P.Q., H3G 1Y5. Only Canadians and Landed Immigrants to Canada need apply for this position.

PHARMACOLOGY

UNIVERSITY OF BRITISH COLUMBIA. Pharmacology. University of British Columbia, Department of Pharmacology is accepting applications from individuals with the M.D. and/or Ph.D. degree and post-doctoral experience, for a full-time, tenure-track position available 1 July 1983 as Assistant/Associate Professor. Apply by 31 March 1983, enclosing curriculum vitae, bibliography, and names of three referees to: Dr. M.C. Sutter, Department of Pharmacology, Faculty of Medicine, University of British Columbia, Vancouver, British Columbia, V6T 1W5, Canada. In accordance with Canadian Immigration requirements, this advertisement is directed to citizens and permanent residents of Canada.

PHILOSOPHY

TRENT UNIVERSITY. Department of Philosophy. Instructor required for one full-time sessional appointment at the lecturer level in the 1983-84 academic year, pending budgetary approval. Expertise in either/both Analytic Philosophy and Philosophy of Science required. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, with c.v. and relevant material should be sent to Professor R.E. Carter, Trent University, Peterborough, Ontario, K9J 7B8.

UNIVERSITY OF WINDSOR. Philosophy. Applications are invited for a one year, possibly tenure-track, full-time position at the rank of Assistant Professor for the 1983-84 term. Date of appointment: July 1. Applicants must have a Ph.D. in philosophy, preferably with teaching experience, and be prepared to teach formal and informal logic. Other courses may include Introduction to Philosophy, Greek Philosophy, Philosophy of Science and History of Modern Philosophy as well as courses in the applicant's fields of specialization and research. We offer equal employment opportunities to qualified male and female applicants. In compliance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. A letter of application, a current CV, and letters from three referees should be in our hands by March 1, 1983. Please address this material to: Dr. H.A. Nielson, Head, Department of Philosophy, University of Windsor, Windsor, Ontario, N9B 3P4.

DALHOUSIE UNIVERSITY. Department of Philosophy. Applications are invited for a possible eight-month term position, beginning September 1983, subject to budgetary approval. Preference will be given to junior level applicants with a Ph.D. and teaching experience. A.O.S. open. To apply, please submit C.V. and letters of reference to R. Martin, Department of Philosophy, Dalhousie University, Halifax, N.S. B3H 3J5. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

WILFRID LAURIER UNIVERSITY. Philosophy. One-Year Limited Term Appointment. Ph.D. or equivalent is required, a history of publications is an asset. To teach undergraduate courses in some of the following: Philosophy of Cognitive Sciences, Political Philosophy, Business Ethics, Formal and Informal Logic. Salary: Commensurate with qualifications. Application with curriculum vitae and name of three referees to be sent to: Professor Robert Langen, Chairman, Dept. of Philosophy, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5. Appointment to be effective from July 1, 1983, subject to budgetary approval. Closing date March 31, 1983. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

PHYSICAL EDUCATION/ RECREATION

McMASTER UNIVERSITY. Physical Education. The School of Physical Education and Athletics at McMaster University invites applications for a two year contractually-limited appointment as men's Ice Hockey coach. Applicants must possess the M.A. degree, have teaching and coaching experience and be able to teach in one of the areas of sport administration, socio-cultural study of Physical Education or racquet sports in the Physical Education Undergraduate Programme. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. This appointment begins on July 1, 1983 and the closing date for applications is March 15, 1983. Salary commensurate with qualifications and experience. Direct applications and two letters of reference to Dr. Mary E. Keyes, Director, School of Physical Education and Athletics, McMaster University, Hamilton, Ontario, L8S 4K1. (416) 525-9140, Ext. 4461.

BROCK UNIVERSITY. School of Physical Education and Recreation. Applications are invited for two positions in the undergraduate program in physical education and recreation: Position I — Physical Education. Expertise in Laban's Theory of Movement with particular emphasis on dance, games and educational gymnastics. Position II — Recreation. Areas of expertise required: Principles of Play and Leisure: Leisure and Aging; Therapeutic Recreation; Employee Recreation and Recreation Administration. Qualifications: Doctorate preferred, Master's minimum. Salary and Rank: Commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be received by March 1, 1983. Please forward application and curriculum vitae to: A.G. Lowenberger, Ph.D., Director, School of Physical Education and Recreation, Brock University, St. Catharines, Ontario, L2S 3A1.

PHYSICS

UNIVERSITE LAURENTIENNE. Physique appliquée. L'Université sollicite des candidatures d'hommes et de femmes à un poste de professeur en physique appliquée à compter du 1er juillet, 1983. Les candidats doivent être bilingues et pouvoir enseigner en français et en anglais. Le rang et le traitement seront en fonction des titres et de l'expérience. Adresser les candidatures au Directeur du Département de physique et d'astronomie, Université Laurentienne, Sudbury (Ontario) P3E 2C6. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et aux résidents permanents.

LAURENTIAN UNIVERSITY. Applied Physics. Applications are invited from men and women for a faculty position in applied physics beginning July 1, 1983. The candidates must be bilingual and able to teach in English and French. The salary and the rank will depend on qualifications. Applications are to be sent to the Chairman of the Department of Physics and Astronomy, Laurentian University, Sudbury, Ontario P3E 2C6. In accordance with Canadian immigra-

tion requirements, Canadian citizens and permanent residents will be given first consideration.

SAINT MARY'S UNIVERSITY. Department of Physics. Applications are invited for a regular probationary appointment in the area of astrophysics at the Assistant Professor level in the Department of Physics, effective 1 September, 1983. Ph.D. is required. The successful candidate will teach two undergraduate physics courses with associated laboratories. Preference will be given to those with a research record or promise and capable of working in collaboration with three astronomers. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants should send a curriculum vitae and the names and addresses of at least three persons who can provide references, to: Dr. Keith Fillmore, Department of Physics, Saint Mary's University, Halifax, Nova Scotia B3H 3C3.

UNIVERSITY OF WATERLOO. Physics. The Department of Physics is offering several postdoctoral fellowships for research work in the areas of experimental and theoretical solid state physics, biophysics, atomic and molecular physics, surface physics and energy conversion and storage. The fellowships are for a period of 1 year and are renewable for a second year by mutual agreement. Some teaching duties may be arranged. A brochure outlining current research programs will be sent on request. Applicants should send a résumé and names of 3 references to Prof. F.W. Boswell, Department of Physics, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian-Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF BRITISH COLUMBIA. Physics. The Department of Physics invites applications for a tenure track appointment (subject to budgetary approval) at the rank of assistant professor, commencing at the earliest, on July 1st, 1983. The Department wishes particularly to augment the existing research efforts in plasma physics or gravitational theory, but excellent candidates in other fields of departmental interest are also encouraged to apply. The successful candidate will be expected to contribute to the graduate and undergraduate teaching role of the department. Applications, together with curriculum vitae and the names of three referees, should be submitted as soon as possible to: Professor B.G. Turrell, Chairman, Search Committee, Department of Physics, University of British Columbia, 6224 Agriculture Road, Vancouver, B.C. V6T 2A6. All applications received prior to March 31, 1983 will be considered. In accordance with Canadian Immigration requirements, this advertisement is directed at Canadian citizens and permanent residents.

BISHOP'S UNIVERSITY. Physics. The Department of Physics at Bishop's University invites applications for a one-year position to replace a faculty member on Sabbatical Leave to take effect on July 1, 1983. The applicant should hold the Ph.D. degree, have relevant teaching experience and be willing to teach courses in elementary statistics, elementary electricity and magnetism, optics, heat and modern physics at the undergraduate level. The appointment will be made to the first level of the Assistant Professor scale, which in 1981-82 amounted to $27,235. New scales are under negotiation. Applications with a curriculum vitae and the names of three referees should be addressed to Dr. K.J. Kuepper, Dean of the Faculty, Bishop's University, Lennoxville, Québec J1M 1Z7.

SIMON FRASER UNIVERSITY. Physics. Research Associate. Condensed Matter Theory. Applications are invited for a one-year post-doctoral appointment, renewable for a second year. Salary negotiable with $18,000 minimum per annum. Starting date: Sept. 1, 1983. A curriculum vitae and the names of three referees should be forwarded before April 1, 1983 to: Dr. M. Plischke, Physics Department, Simon Fraser University, Burnaby, B.C., V5A 1S6.

PLANT SCIENCES

THE UNIVERSITY OF WESTERN ONTARIO. Plant Sciences. The Department of Plant Sciences has an opening at the Assistant Professor level for a microbiologist specializing in an area of mycology or phycology, subject to the availability of funds. The position is a one-year limited term appointment commencing July 1, 1983. The successful applicant will take part in undergraduate teaching and it is anticipated that he or she will develop a research program in his or her specialty. Applications, with curriculum vitae, and names of at least three referees, should be sent to Dr. J.B. Phipps, Department of Plant Sciences, The University of Western Ontario, London, Ontario, N6A 5B7 by February 28, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. An equal opportunity employer.

POLITICAL SCIENCE/ STRATEGIC STUDIES

QUEEN'S UNIVERSITY. Political Science. Department of Political Studies. Queen's University invites applications for two positions at the rank of lecturer or assistant professor. These are one-year replacement positions and are non-renewable. One position carries a post-doctoral research fellowship and will entail reduced teaching responsibilities. The other, which is subject to availability of funds, will entail primarily undergraduate teaching. Applicants for both positions must be qualified to teach undergraduate courses in International Relations (comparative foreign policy desirable). Ph.D. or near completion. Salary according to qualifications and experience. Canadian citizens and landed immigrants will be given preference. Candidates of both sexes are equally encouraged to apply. Replies to: Professor J.A.W. Gunn, Department of Political Studies, Queen's University, Kingston, Ontario, K7L 3N6. Closing date: When position is filled.

MOUNT ALLISON UNIVERSITY. Political Science. Applications are invited for a one-year sessional appointment (September 1st, 1983 to April 30th, 1984) to replace a faculty member on sabbatical leave. Title of position: Lecturer or Assistant Professor. Qualifications required: Ph.D. or equivalent or near completion. Duties: To teach three courses from: a) Government of the U.S.A. b) Government of the U.S.S.R. c) Commonwealth Government d) Development of Political and Social Ideas. Salary: Salary commensurate with qualifications and experience. Date of appointment: 1 September, 1983. Closing date for receipt of applications: When position is filled. Apply to: Professor J.G. Greenslade, Head, Department of Political Science, Mount Allison University, Sackville, New Brunswick, E0A 3C0. A curriculum vitae and transcripts should be sent and arrangements made for three letters of reference to follow as soon as possible.

YORK UNIVERSITY. Political Science. Strategic Studies. The Department of Political Science in the Faculty of Arts at York University invites applications for a 3-year, contractually limited appointment at the rank of Assistant Professor, commencing in July 1983. Requirements: Ph.D. or equivalent. Duties: To undertake research and offer courses in two of the following areas: Strategic Studies, Canadian Foreign Policy, Canadian Defence Policy. Salary: $23,240. (1982 floor for Assistant Professors). Deadline: When filled. Application: Curriculum vitae with names of three referees to: Professor H.M. Stevenson, Chairman, Department of Political Science, York University, 4700 Keele Street, Downsview, Ont. M3J 1P3.

YORK UNIVERSITY. Strategic Studies. The Research Programme in Strategic Studies at York University invites applications to fill the position of Research Associate commencing in September 1983. Requirements: Ph.D. (ABD). Duties: To undertake research within the Strategic Studies Programme. Salary: $18,000. Deadline: When filled. Application: Curriculum vitae with names of three referees to: Professor R.B. Byers, Director, Research Programme in Strategic Studies, York University, 4700 Keele Street, Downsview, Ontario, M3J 1P3.

PSYCHIATRY

THE UNIVERSITY OF BRITISH COLUMBIA. Department of Psychiatry. Division of Child Psychiatry. Assistant Professorship. The medical school of the University of British Columbia is in the process of expanding its class size, faculty and general facilities. As a consequence the Division of Child Psychiatry has funding for a position for an academic child psychiatrist. The successful applicant would be expected to do a great deal of undergraduate teaching. Applicants would also do postgraduate teaching, clinical supervision in an outpatient or inpatient setting, and some clinical research. Applicants should have at least two years of training in child and adolescent psychiatry, and appropriate experience in the teaching and practice of clinical child psychiatry and in research. They should be eligible for medical licensure as a specialist psychiatrist in British Columbia. Salary will be according to experience and credentials. Applications (with curriculum vitae) and enquiries should be directed to: Wm. T. Brown, M.D., Ph.D., Chairman, Administrative Committee, Department of Psychiatry, The University of British Columbia, 2255 Wesbrook Mall, Vancouver, B.C., V6T 2A1. Telephone: (604) 228-7310. UBC is an equal opportunity employer.

PSYCHOLOGY

MOUNT SAINT VINCENT UNIVERSITY. Department of Psychology. Invites applications for an anticipated opening in the area of Developmental Psychology. Candidates should have competence and interest in language and cognitive development with further competence in moral development considered a plus. Individuals should have a strong commitment to teaching and research. Qualifications: Ph.D. Rank and salary will be in accordance with qualifications and experience. Send curriculum vitae and letters from three referees to: Dr. Susan Clark, Dean, Human and Professional Development, Mount Saint Vincent University, Halifax, Nova Scotia, B3M 2J6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

THE UNIVERSITY OF ALBERTA. Psychology. The Department of Psychology, University of Alberta, invites applications for a tenurable appointment (Ph.D. required) at the Assistant Professor level. The successful candidate must have demonstrated competence in the area of developmental social psychology with focus on communication, attribution or person-perception processes, or social reasoning and comprehension. Competence will be evaluated by the quantity and quality of publications, as well as evidence of competence in teaching and collegial interactions. Applications should be sent to Dr. E. Cornell, Chair, Social Developmental Search Committee, P. 220 Biological Sciences Building, University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. Closing date March 31st, 1983. The University of Alberta is an equal opportunity employer but, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

TRENT UNIVERSITY. Department of Psychology. Applications are invited for a two-year sessional appointment at the Lecturer or Assistant Professor level commencing July or September, 1983. Level of appointment will depend upon qualifications. Applicants should be strong in Quantitative Methods with additional undergraduate teaching and research interests in some combination of Child/Developmental, Social, Industrial/Organizational, and Learning. Candidates nearing completion of the Ph.D. will be considered. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The position is subject to final budgetary approval. Candidates should submit a curriculum vitae and the names of three referees to Professor H.J. Stanford, Chairman, Department of Psychology, Trent University, Peterborough, Ontario, K9J 7B8.

CONCORDIA UNIVERSITY. Psychology. A research position is available for a senior Biochemist at the Centre for Studies in Behavioral Neurobiology, Psychology Department, Concordia University. Candidate must have a Ph.D. in Biochemistry with minimum two years experience at the post-doctoral level. A thorough knowledge of bio-behavioral techniques as well as familiarity with G.C., HPLC and Radioimmunoassay procedures is required. In addition candidate should be well versed in the literature and research issues in psychopharmacology. Bilingual candidate preferred. Applicants should forward C.V. and references to: Dr. Zalman Amit, Department of Psychology, Concordia University, Hall Building, H-1013, 1455 de Maisonneuve Street West, Montreal, Quebec, H3G 1M8.

UNIVERSITY OF BRITISH COLUMBIA. Psychology. The Department of Psychology, University of British Columbia, invites applications for a tenure track opening at the Assistant Professor level with an initial appointment 1 July 1983—30 June 1985. Applicants must show strong research commitment and achievement demonstrated by published work, as well as a dedicated interest in teaching. Preference will be given to candidates who are clinically oriented, particularly those who have research interests focusing upon child development. Expertise in paediatric (child health) psychology, neuropsychology, language, and/or cognitive development would be especially welcome. Outstanding candidates in other areas than the above will be considered. The position is contingent upon budgetary considerations; the salary level is projected at $25-30,000. The University of British Columbia offers equal opportunity for employment to qualified male and female applicants. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Complete curriculum vitae and the names and addresses of at least 3 professional referees should be sent before March 15, 1983 to: Chairman, Faculty Search Committee, Department of Psychology, The University of British Columbia, 2075 Wesbrook Mall, Vancouver, B.C. V6T 1W5, Canada.

UNIVERSITY OF WATERLOO. Department of Psychology. Applications are invited for an anticipated opening in Cognitive Psychology at the Assistant Professor level. A Ph.D. in Psychology, is required, and candidates must have a strong commitment to the development of an active research program in their area of specialization. Responsibilities will include teaching at both the undergraduate and graduate levels and supervision of student research. The salary is competitive. Appointment will commence either July 1 or September 1, 1983. Applications will be accepted until the position is filled; to ensure consideration all material should be available by February 28, 1983. Applicants should submit a complete vita and samples of scholarly work (e.g., reprints or preprints) and should arrange to have at least three letters of recommendation sent directly to Dr. Philip M. Merikle, Chairman, Department of Psychology, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

ALGOMA UNIVERSITY COLLEGE. Department of Psychology. Applications are invited for a sabbatical replacement appointment (September 1, 1983 to April 30, 1984). Salary according to rank. M.A. or Ph.D. Duties include teaching Psychometrics and Abnormal Psychology; ability in other areas of clinical and/or humanist psychology an advantage. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Candidates should send curriculum vitae and the names of three referees to Dr. R.G. Ewing, Dean, Algoma University College, 1520 Queen Street East, Sault Ste. Marie, Ontario, P6A 2G4.

UNIVERSITY OF ALBERTA. Psychology. The Department of Psychology, University of Alberta, invites applications for a tenurable appointment in cognitive development. This appointment will be made at the Assistant Professor level. Current salary range: $27,720-$39,820. Candidates should have a minimum of five years post Ph.D. experience and should have demonstrated research competence in mathematical models of learning and memory as they apply to development. Competence will be evaluated by quantity and quality of publications as well as success in teaching and collegial interactions. Applications should be sent to Dr. J. Bisanz, Chair, Cognitive Development Search Committee, P. 220 Biological Sciences Building, University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. Closing date March 31st, 1983. The University of Alberta is an equal opportunity employer but, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

YORK UNIVERSITY. Psychology. The Department of Psychology, Faculty of Arts at York University, is considering making one or more contractually limited teaching appointments in the following areas, com-

mencing July 1, 1983; Child-Clinical (Clinical-Developmental), Clinical, Social-Personality, Developmental. Applicants must have completed their Ph.D. by July 1, 1983. Applicants would be expected to teach a normal complement of undergraduate and graduate courses. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. This position is subject to budget approval. Enquiries, nominations and applications, with three letters of reference and a curriculum vitae, should be sent to: Dr. Norman S. Endler, Acting Chairman, Department of Psychology, York University, Downsview (Toronto), Ontario, M3J 1P3. Closing date for applications is March 31, 1983.

CONCORDIA UNIVERSITY. Psychology. Subject to budgetary approval, the Psychology Department anticipates three replacement positions beginning September 1, 1983. Primary responsibility is for undergraduate teaching in first year courses in Introductory Psychology, Research Methods, or History of Psychology and in upper year courses in Learning, Motivation, Physiological, Personality, Abnormal and Developmental. Applicants must hold a Ph.D. degree and should be prepared to make a research contribution to the Department. Salaries are competitive and commensurate with qualifications. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications will be accepted until the position is filled. Send vitee, representative publications and at least three letters of reference to: — T. Arbuckle-Maag, Chairman, Department of Psychology, Concordia University, 1455 de Maisonneuve Blvd., West, Montreal, Quebec, H3G 1M8.

WILFRID LAURIER UNIVERSITY. Psychology. Applied Social or Community Psychologist. Applications are being invited for a tenure track position in the Department of Psychology. Appointment date: July 1, 1983. Applicants should have a Ph.D. with an established and active research program in applied social or community psychology. Competence in additional areas such as measurement, statistics, developmental, clinical, etc., would be an asset. The successful applicant will be expected to participate in both undergraduate and graduate (M.A. level) teaching and field placement programs, and to maintain an active research program. Send applications (including curriculum vitae and the names and addresses of three referees) to: Donald Morgenson, Ph.D., Professor and Chairman, Department of Psychology, Wilfird Laurier University, Waterloo, Ontario, N2L 3C5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF TORONTO. ERINDALE CAMPUS. Psychology. The Department of Psychology at the Erindale Campus of the University of Toronto has an opening at the Assistant Professor level (beginning September 1, 1983) for a qualified candidate in the area of Sensation and Perception. Preference will be given to candidates whose research interest are in the visual processes or visual psychophysics. Salary will depend on experience and qualifications. We are looking for a person with an active research program and a strong interest in undergraduate teaching. The successful candidate will be expected to teach an Introductory, year-long course in the same area. This appointment, which is subject to final budgeting approval, is contractually limited to one year only. The closing date for receipt of curriculum vitae and letters of reference is February 28, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested candidates should have this material sent to: Bruce Schneider, Department of Psychology, Erindale College, University of Toronto, Mississauga, Ontario, L5L 1C6.

UNIVERSITY OF GUELPH. Department of Psychology. Applications ere invited for e tenure track position at the Assistant Professor level commencing July 1983. Applicants should have demonstrated research competence in Applied Child or Developmental Psychology. The candidate should be prepared to teach graduate level courses in intellectual assessment of children and learning disabilities. Preference will be given to individuals who have extensive experience with children in educational settings. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The position is subject to final budgetary approval. Send detailed curriculum vitae and the names of three referees to Professor M.L. Matthews, Chairman, Department of Psychology, University of Guelph, Guelph, Ontario N1G 2W1.

UNIVERSITY OF WINDSOR. Psychology. The Department of Psychology at the University of Windsor has a tenure track position (subject to budgetary approval) available in the area of Child Clinical-Psychology beginning September, 1983. Responsibilities include undergraduate and graduate teaching and the eventual coordination of the graduate program in Child/Clinical Psychology. Applicants must have demonstrated research competence and be eligible for registration as a psychologist in the Province of Ontario. Applicants should forward a curriculum vitae, including the names of three referees to Henry L. Minton, Head, Department of Psychology, University of Windsor, Windsor, Ontario N9B 3P4. Closing date for receiving applications is March 31, 1983. Canadian citizens and permanent residents of Canada will be given preference for the position.

MCGILL UNIVERSITY. Psychology. The Department of Psychology expects to make a tenure track appointment at the assistant professor level starting September 1983 in the area of clinical psychology. We are looking for an outstanding candidate with a good background of independent research and an interest in teaching. (Persons who have not already obtained the Ph.D. or do not have a record of independent research are not encouraged to reply). This is a congenial department that values interaction among staff members in the various areas of psychology. Anyone wishing to apply is requested to send a curriculum vitae, copies of recent research papers and a two-page statement describing research in progress or future research plans. The candidate should also have three confidential letters of recommendation sent to the Chairman. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Address all correspondence to P. Milner, Chairman, Department of Psychology, *McGill University, 1205 Docteur Penfield Avenue*, Montreal, Quebec, Canada H3Z 1B1.

QUEEN'S UNIVERSITY AT KINGSTON. Department of Psychology. Applications are invited for positions in applied (non-clinical) areas. We will have one, and possibly two, tenure-track positions at the assistant professor level, beginning in the 1982-83 academic year. Successful applicants should complement our existing programs in experimental and social areas. Applicants should have primary research interests in organizational behavior or industrial psychology; interests in quantitative methods or computer applications in these areas would be of additional advantage. Teaching duties are to be arranged. Current government regulations require that Canadian citizens and landed immigrants be given preference. Candidates of both sexes are equally encouraged to apply. Applications should include curriculum vitae, publications and three letters of reference, directed to: Dr. Edward Zamble, Chairman, Applied Search Committee, Department of Psychology, Queen's University, Kingston, Ontario, K7L 3N6.

UNIVERSITY OF WINNIPEG. Psychology. Rank open. Social psychology with background in organization/industrial psychology, Department of Psychology, University of Winnipeg. Applications are invited for a tenure-track position with a starting date of September, 1983. Ph.D. required. The successful candidate will be expected to teach the equivalent of three full courses per year. Salary is competitive. Preference will be given to applicants who are eligible for employment in Canada at the time of application. Applicants should send a curriculum vitae and three letters of reference to Dr. Gary Rockman, Dept. of Psychology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

QUEEN'S UNIVERSITY. Psychology. Applications are invited for a tenure track position at the Assistant Professor level in Clinical Psychology. Preference will be given to applicants who wish to specialize in child clinical psychology and who are able to share teaching duties at the graduate and undergraduate levels in Developmental courses. A capacity and eagerness to supervise the research of graduate students is essential. Candidates of both sexes are equally encouraged to apply. Salary is negotiable. Appointment will commence on September 1st, 1983. Applications with vitae, representative publications, and at least three letters of recommendation are to be sent to: Dr. W.L. Marshall, Chairman, Clinical Training, Psychology Department, Queen's University, Kingston, Ontario, K7L 3N6, Canada.

BROCK UNIVERSITY. Psychology. The Department of Psychology, Brock University invites applicants for a probationary tenure-track appointment at the Assistant Professor level. Candidates should have a Ph.D. in developmental psychology with both teaching skills and research commitments in observational research methods and developmental theory. The appointee will have some teaching obligations in a multi-disciplinary Child Studies program. The appointment is effective on July 1, 1983, and the current floor for Assistant Professor is $23,800. In accordance with Canadian Immigration requirements, this notice is directed to Canadian citizens and permanent residents. Send curriculum vitae and names of three references to S. Sadava, Chairman, Department of Psychology, Brock University, St. Catharines, Ontario. L2S 3A1.

RELIGIOUS STUDIES

MCGILL UNIVERSITY. Faculty of Religious Studies. Teaching Position — Indian Philosophy and Languages. The Faculty of Religious Studies at McGill offers a three-year (non-tenure) appointment in the fields of Indian Philosophy and Languages. The appointment, subject to budgetary approval, will be at the Assistant Professor level and will commence September 1, 1983. Applicants should hold a Ph.D. and have teaching experience. Qualifications sought include competence to teach at undergraduate and graduate levels in Hindu and Buddhist philosophy, Sanskrit, Pali and Hindi. Preference will be given to candidates with qualifications in additional areas such as world religions, methodology, comparative studies, philosophy of religion. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please send nominations or applications (the latter to be accompanied by curriculum vitae and the names of three referees) by March 31st, 1983 to: Dr. J.C. McLelland, Dean, Faculty of Religious Studies, McGill University, 3520 University St., Montreal, Quebec H3A 2A7.

UNIVERSITY OF REGINA. CAMPION COLLEGE. Department of Religious Studies. Applications are invited for the position of Assistant Professor in Religious Studies. The qualifications required: Ph.D. or equivalent academic qualifications. Area of specialization must be Hinduism, with a strong interest in contemporary Hindu practice but candidates should also have a significant background in the area of Christian thought and be able to teach significant classes in that area. Starting date of appointment: July 1, 1983. Salary: Assistant Professor, Floor $25,294.00; Ceiling $36,688.00. Closing date for applications: when position is filled. Applications, including curriculum vitae, special interests and names of referees should be forwarded to Professor Isidore H. Gorski, Campion College, University of Regina, Regina, Saskatchewan, Canada, S4S 0A2.

RURAL ECONOMY

UNIVERSITY OF ALBERTA. Rural Economy. The Department of Rural Economy at the University of Alberta invites applications for a tenure-track position at the level of Assistant Professor in Natural Resources Economics; 1982-83 Assistant Professor salary range is $27,720 to $39,820. The position will be open January 1st, 1984. The successful candidate will be expected to undertake teaching and research activities in natural resources economics and related areas. Preference will be given to candidates with a Ph.D. degree or equivalent. Candidates interested in applying should submit a curriculum vitae plus the names of three (3) referees to: Dr. M.L. Lerohl, Chairman, Department of Rural Economy, University of Alberta, Edmonton, Alberta T6G 2H1 Canada. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date: March 31, 1983.

SECRETARIAL AND ADMINISTRATIVE STUDIES

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Social Science. Department of Secretarial and Administrative Studies. Applications are invited for faculty positions in the Administrative Office Management Studies Program. Starting date July 1, 1983. Rank and salary will depend on qualifications and experience. A post-graduate degree (or registration in a graduate program) and the ability to teach and do research are required. Additional academic or professional qualifications and experience are desirable. Duties include research; teaching in at least two of the following areas: administrative management and procedures, business law, introduction to communication, communication theory, administrative information systems, organizational behaviour, human relations, word processing, records management, decision analysis, Pitman shorterhand. Applications (with curriculum vitae and names of three referees) should be sent to Professor J.H. Stevenson, Chair, Department of Secretarial and Administrative Studies, Faculty of Social Science, Social Science Centre, The University of Western Ontario, London, Ontario, N6A 5C2. Applications will be accepted until the positions are filled. The University encourages both women and men to apply for these positions. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Position subject to budget approval. An equal opportunity employer.

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Social Science. Department of Secretarial and Administrative Studies. Applications are invited for faculty positions in accounting. Starting date July 1, 1983. Rank and salary will depend on qualifications and experience. A post-greduate degree and/or a professional accounting designation is required. Limited-term positions are available for candidates who have not yet undertaken graduate study. A post-graduate degree is required for career positions. The ability to teach well is required for all positions. A strong interest in research is desirable. Duties include research and teaching in one or more of the following areas: intermediate accounting; advanced accounting; cost and management accounting; taxation and law. Applications (with curriculum vitae and the names of three referees) should be sent to Professor J.H. Stevenson, Chair, Department of Secretarial and Administrative Studies, Faculty of Social Science, Social Science Centre, The University of Western Ontario, London, Ontario, N6A 5C2. Applications will be accepted until the positions are filled. The University encourages both women and men to apply for these positions. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Position is subject to budget approval. An equal opportunity employer.

SOCIAL WORK

LAURENTIAN UNIVERSITY. School of Social Work. Applications are invited for three contractually limited positions for the 1983-84 Academic year. Duties include both field and classroom teaching in an undergraduate generalist program. Qualifications: a Ph.D. or D.S.W. degree is required. Applicants with a M.S.W. and extensive practice and teaching experience may be considered. Bilingual candidates are preferred. One position requires the ability to teach in French. Salary: Salary is commensurate with qualifications and experience. Laurentian University offers equal opportunity for employment to qualified male and female candidates. Interested applicants are requested to forward a curriculum vitae and the names of three referees by February 28, 1983 to: Prof. K.

Bastin-Millar, Director, School of Social Work, Laurentian University, Sudbury, Ontario P3E 2C6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE LAURENTIENNE. Ecole de Service Sociel. L'Université sollicite des candidatures à trois postes à durée limitée pour l'année universitaire 1983-84. Les fonctions comprennent l'enseignement en classe et en milieu pratique dans un programme de premier cycle consacré à la formation de généralistes. Titres et qualités: Les candidats doivent être titulaires d'un Ph.D. ou D.S.W. Peuvent être pris en considération ceux qui possèdent une M.S.W. et ont exercé leur profession et enseigné pendant assez longtemps. Les candidats bilingues sont préférés. Le titulaire de l'un des postes doit pouvoir enseigner en français. Traitement: Le traitement est en fonction des titres et de l'expérience. L'Université Laurentienne offre des chances égales d'emploi aux hommes et aux femmes qualifiés. Faire parvenir les candidatures, accompagnées d'un curriculum vitae et des noms de trois répondants, avant le 28 février 1983 au: Professeur K. Bastin-Millar, Directeur, Ecole de service social, Université Laurentienne, Sudbury (Ontario), P3E 2C6. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et aux résidents permanents.

SOCIOLOGY/ANTHROPOLOGY

UNIVERSITY OF WATERLOO. Department of Sociology. Applications are being accepted for the position of Assistant Professor. Ph.D. required. Teaching and research at undergraduate and graduate levels. Salary dependent upon qualifications. Curriculum vitae and the names of three referees to Chair, Selection Committee, Department of Sociology, University of Waterloo, Waterloo, Ontario N2L 3G1. Effective date of appointment is July 1 or September 1, 1983. Closing date for receipt of application is April 30, 1983. The availability of this position is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

TRENT UNIVERSITY. Department of Sociology. Applications are invited for one or more full or part-time sessional appointments in 1983 to teach undergraduate courses. The full-time sessional position may be renewable for a further year. Ph.D. or equivalent qualification. Preferred areas of specialisation include: introductory sociology, sociology of culture, urban sociology, economy and society, and Canadian social structure. Rank: Lecturer or floor of Assistant Professor. Applications including a curriculum vitae and the names of three referees should be sent to Professor P. Bandyopadhyay, Chairman, Department of Sociology, Trent University, Peterborough, Ontario, K9J 7B8. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

YORK UNIVERSITY. Sociology. The Department of Sociology invites applications for contractually limited appointments beginning September, 1983. Maximum appointment for two years. One appointment at Associate Professor level in the Family. A second appointment at Assistant Professor level in Criminology. Other areas of interest: social psychology, deviance, aging, women's studies. Candidates must have Ph.D. and teaching experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Inquiries and applications including curriculum vitae should be sent to: Chairperson, Department of Sociology, S432 Ross Building, 4700 Keele Street, York University, Downsview, Ontario, M3J 1P3. Application deadline: 1 March 1983.

THE UNIVERSITY OF WESTERN ONTARIO. Department of Social Science. Sociology. Subject to the availability of funds, applications are invited for one 3-year and two 1-year contractually limited positions at the assistant professor level. Ph.D. or equivalent required. Specialties desired: (1) Social Psychology; (2) Communications, Mass Society, Collective Behaviour; (3) Urban; (4) Advanced Statistics. Appointments are effective July 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, curricula vitae and names of three referees should be addressed to Dr. Benjamin Singer, Chair, Recruitment Committee, Department of Sociology, University of Western Ontario, London, Ontario, N6A 5C2. *Two 1-year limited term (leave replacements), one 3-year limited term (replacement for professor who left). An equal opportunity employer.

BROCK UNIVERSITY. Department of Sociology. Applications are invited for a 1 year temporary faculty position to teach courses on the family, sex roles, socialization, and personality and role. Ph.D. preferred, plus teaching experience. Salary and rank will be commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. An application, including a curriculum vitae and the names of three referees, should be submitted to Professor V. Tomovich, Chairman, Department of Sociology, Brock University, St. Catharines, Ontario, L2S 3A1.

THE UNIVERSITY OF LETHBRIDGE. Sociology. One ten-month terminal position at the Lecturer or Assistant Professor level, subject to funding. In accordance with Canadian Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Ph.D. in Sociology. Courses to be offered: Introductory Sociology, Canadian Society, Social Problems, Political Sociology, and Social Change. Applicant must have a commitment to teach and to do research. Minimum salaries 1982-83: Lecturer $21,688; Assistant Professor $27,230. Applications, including curriculum vitae, transcript and three letters of reference, should be sent to: Dr. Hal Weaver, Chairman, Department of Sociology, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. Term position to begin on July 1, 1983. Closing date: March 15, 1983.

MCGILL UNIVERSITY. Department of Sociology. The Department of Sociology is seeking a Visiting Professor (contingent on funding) at the Assistant Professor level for a two year contractually limited appointment commencing September 1, 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Completed Ph.D. preferred. Candidates should be qualified to teach in at least two of the following areas: Deviance, Family and Kinship, and Formal Organization. Interested applicants should apply to: Professor Richard Hamilton, Chairman, Recruitment Committee, Department of Sociology, McGill University, 855 Sherbrooke St., West, Montréal, Québec, H3A 2T7, enclosing curriculum vitae, copies of 2 or 3 papers, and names and addresses of 3 referees. Persons with no previous full-time teaching experience should send a copy of their graduate school transcript.

MCMASTER UNIVERSITY. Sociology. Applications are invited for a two-year contractually-limited appointment at the rank of Assistant Professor. Preference will be given to candidates with specialized interests in sociology of organizations, political sociology and social stratification and in comparative social systems will also be considered. Quantitative analysis skills are an asset. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. This appointment begins on July 1, 1983 and the closing date for applications is March 15, 1983. Salary commensurate with qualifications and experience. Applicants should send a curriculum vitae and names of three referees to Dr. Frank E. Jones, Chairman, Department of Sociology, McMaster University, Hamilton, Ontario, Canada L8S 4M4.

CARLETON UNIVERSITY. Department of Sociology and Anthropology. The Department of Sociology and Anthropology is inviting applications for a tenure-track position at the Assistant Professor level. Candidates should have a completed Ph.D. Specializations should be related to Canadian Society, with special consideration for ethnic relations and women's studies. Other specializations will be considered. Address enquiries to: Professor G. Irving, Chairman, Department of Sociology and Anthropology, Carleton University, Ottawa, Ontario, K1S 5B6. Salary is commensurate with rank and experience. Effective date of employment: July 1, 1983. Application deadline: February 28, 1983. In accordance with Canadian Immigration Department, this advertisement is directed to Canadian citizens and permanent residents. This position is subject to budgetary approval.

UNIVERSITY OF NEW BRUNSWICK. Sociology. Applications are invited for a possible tenurable position, beginning July 1, 1983 and subject to budgetary considerations. The rank of appointment, if a position becomes available, will be assistant professor. The minimum qualification will consist of a completed Ph.D. in Sociology. Salary range is $24,359-$34,613. Areas of specialization are open. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send curriculum vitae and list of three referees to: Dr. Peter McGahan, Chairman, Department of Sociology, University of New Brunswick, Bag Service No. 45555, Fredericton, N.B. Canada E3B 6E5.

SPANISH/FRENCH

WILFRID LAURIER UNIVERSITY. Spanish/French. One-Year Limited Term Appointment. Ph.D. or equivalent is required, a history of publications is an asset. To teach undergraduate courses in Spanish and French Language and Literature. A specialty in French Canadian Literature would be an asset. Salary: Commensurate with qualifications. Application with curriculum vitae and names of three referees to be sent to: Dr. Angelo A. Borras, Chairman, Dept. of Romance Languages, Wilfird Laurier University, Waterloo, Ontario, N2L 3C5. Appointment to be effective from July 1, 1983, subject to budgetary approval. Closing date March 31, 1983. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

SPORTS ADMINISTRATION

LAURENTIAN UNIVERSITY. Sports Administration Program. Sabbatical Replacement. Applications are invited for a position in the Honours Bachelor of Commerce Degree program in Sports Administration, with responsibilities to be determined from the following: teaching in the area of amateur sports development with emphasis on historical and present government policy involvement; sport governing body operations; "Games" operations and media relations. Teaching in the area of the economics of sport with emphasis on professional sports. Topics such as league and team operations; sports broadcasting; player associations; faculty operations and player representation are covered. Teaching in the area of sport marketing and promotion. Case studies have been developed to allow the students to apply theoretical concepts. Administration of the program such as: academic counselling; committee representation; program correspondence; providing direction to the SPAD students' Council; and promotion of the program Organization of the SPAD Guest Lecture Series and development of field trip research presentations and major promotional projects in the community. Please note that this is a one-year sabbatical replacement appointment. The position is available to either men or women with rank and salary dependent upon qualifications and experience. This position is open to Canadian citizens or landed immigrants. Laurentian University is a bilingual institution and bilingual candidates will be given preference. At the present time, the program offers courses only in English. Starting Date: July 1, 1983. Qualifications — Master's degree a minimum, or a background of related business and administrative experience. Letters of application, résumés (including at least 3 referees), should be sent to: Dr. Robert S. Wanzel, Chairman, Sports Administration Program, Laurentian University, Sudbury, Ontario, P3E 2C6.

STATISTICS

UNIVERSITY OF NEW BRUNSWICK. Statistics. The Department of Mathematics & Statistics will have a tenure track position for a statistician commencing July 1, 1983. Ph.D. preferred. Duties include undergraduate teaching and research. Send an up-to-date vita and the names of 3 referees to Dr. Gordon R. Mason, Chairman, Department of Mathematics & Statistics, University of New Brunswick, P.O. Box 4400, Fredericton, New Brunswick E3B 5A3. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and legal residents of Canada.

UNIVERSITY OF GUELPH. Department of Mathematics and Statistics. Applications are invited for a tenure-track position at the assistant professor level in the area of Statistics, effective September 1, 1983. Duties will include teaching undergraduate and graduate level courses, research and/or consulting. Send curriculum vitae including names of three referees to W.R. Smith, Chairman, Department of Mathematics and Statistics, University of Guelph, Guelph, Ontario, N1G 2W1. This position is subject to final budgetary approval.

SUMMER SCHOOL

McGILL UNIVERSITY. Deux postes de professeur de littérature et civilisation Françaises. (niveau "Full Professor"). Dates: 25 juin au 6 août 1983. Les candidats (candidates) doivent être titulaires d'un doctorat ès lettres, avoir plusieurs années d'expérience de l'enseignement universitaire et des publications importantes. Charge d'enseignement: 4 cours de 3 heures par semaine (niveau Maîtrise) sur les sujets suivants: Poste no. 1: Molière à l'aube de sa carrière. Un nouveau comique de théâtre: Marivaux. Le Romantisme de 1830 (Hugo, Herneni, Berlioz, La Symphonie fantastique, Delacroix). Méthodologie du commentaire des textes littéraires. Poste no. 2: Descartes et la vie de l'esprit. Voltaire. Le conte au service de la philosophie. L'Orient romantique (Chateaubriand, Itinéraire de Paris à Jérusalem, Lamartine, Voyage en Orient, Gérard de Nerval, Voyage en Orient). La commune de Paris (1871) et ses échos littéraires. Traitement: 4,908 dollars canadiens. Curriculum vitae, liste des publications et description des cours avec bibliographie doivent être adressés avant le 15 mars 1983 au Directeur: Professeur Georges-Paul Collet, Ecole française d'été, McGill University, Peterson Hall 242, 3460 McTavish, Montreal, Québec, H3A 1X9.

THEOLOGY

EMMANUEL COLLEGE. Church Music. Applications are invited for a joint appointment teaching Church Music in Emmanuel College, a theological college of the United Church of Canada, a member college of the Toronto School of Theology (2/3 time) and Music Director and Organist in St. Andrew's United Church (1/3 time). A Master's degree, or equivalent is required. Rank and salary commensurate with qualifications. Vacancy: July 1, 1983. Applications, including a detailed curriculum vitae should be sent by March 15, 1983 to the Chairman of the Appointments Committee, St. Andrew's United Church, 117 Bloor Street East, Toronto, Ontario M4W 1A9.

TRANSLATION/TRADUCTION

UNIVERSITY OF OTTAWA. Translation. Position: Professor of translation into English. Rank will depend on qualifications. (Subject to budget approval). Qualifications required: Ph.D. in translation or related discipline, or equivalent in the form of scholarly publications or published translations. Experience desirable as a professional translator, editor or writer and as a teacher of translation. Nature of duties: Teaching translation into English, and English writing skills, to Francophone and Anglophone students in a professionally oriented undergraduate honours translation programme. Possibility of teaching in a graduate research-oriented translation programme. Applied or theoretical research in translation. Salary offered: According to rank and experience. Applications, with curriculum vitae and the names of three referees, should be sent to Dr. R.P. Roberts, Director, School of Translators and Interpreters, University of Ottawa, 5 Hastey, Ottawa, Ontario, K1N 6N5 by March 30, 1983. Effective date of appointment: July 1, 1983. In accordance with Canadian immigration requirements, this advertisement is

directed to Canadian citizens and permanent residents.

LAURENTIAN UNIVERSITY. Translation. Applications are invited for a position at the Assistant or Associate Professor level, possible tenure stream. The candidate will hold a degree in translation (minimum M.A.) or a related field, and preferably have professional experience in translation or terminology or interpretation. Duties will include the teaching of translation from French into English, at the general specialized level and of terminology. Also supervision of graduating projects. Salary and rank commensurate with experience, and in accordance with the collective agreement. Duties will begin on July 1, 1983. Applications, including C.V. and names of three referees to be sent to the Chairman of the School Personnel Committee, School of Translators and Interpreters, Laurentian University, Sudbury, Ontario P3E 2C6 by February 29, 1983. Laurentian University offers equal opportunity for employment to qualified male and female candidates. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

UNIVERSITE LAURENTIENNE. Traduction. Un poste de remplacement de congé 1983-84 est à pouvoir. Les candidats auront un grade en traduction (Maitrise minimum) ou dans un domaine équivalent; l'expérience professionnelle de la traduction, de la terminologie et de l'interprétation est désirable. Les responsabilités comporteront l'enseignement de la traduction de l'anglais vers le français, générale et spécialisée, et de la terminologie; également direction de mémoires de spécialisation. Traitement et rang en rapport avec l'expérience, et selon les normes de la convention collective. Entrée en fonction: 1 juillet, 1983. Faire parvenir une demande, avec un curriculum vitae et le nom de trois répondants au Président du Comité du Personnel de l'Ecole, Ecole des traducteurs et interprètes, Université Laurentienne, Sudbury, Ontario K9J 2C6 avant le 15 février 1983. L'Université Laurentienne offre des chances égales d'emploi aux hommes et aux femmes qualifiés. En conformité avec les exigences de l'immigration canadienne, la préférence sera accordée aux citoyens canadiens et aux résidents permanents.

UROLOGY

QUEEN'S UNIVERSITY. Urology. A position is available at the Department of Urology at Queen's University for a Ph.D. in Pharmacology. Successful applicant must be able to conduct independent research, attract extramural funding. Expertise in the physiology of neurotransmission in the cholinergic, purinergic, and peptidergic innervation is essential. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested individuals may contact: Dr. A. Morales, Protessor and Head, Department ot Urology, Queen's University, Kingston, Ontario, K7L 2V6.

VISUAL ARTS

SIMON FRASER UNIVERSITY. Centre for the Arts. Visual Art Position. The Centre tor the arts expects to make a full-time faculty appointment in visual art to begin September 1983. Primary duties of the position are to teach studio courses from the introductory to the advanced level. Candidates should have broad professional experience in any ot the contemporary art torms. A knowledge ot historical and theoretical issues in contemporary art and the ability to integrete this with studio teaching is an essential requirement. The appointment will be made at the rank of Assistant Protessor. The successful candidate should be an ective artist with a substantial exhibition record. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Letters ot application, curriculum vitae, and the names of three referees should be received by February 28, 1983, and should be sent to: Protessor Grant Strate, Director, Centre for the Arts, Simon Fraser University, Burnaby, B.C. Canada V5A 1S6. This appointment is contingent on funding.

ZOOLOGY

UNIVERSITY OF ALBERTA. Department ot Zoology. The Department ot Zoology, University of Alberta has positions available for applicants at all academic ranks who would qualify for support as a Scholar, or Career Scientist from the Alberta Heritage Foundation for Medical Research. Applicants for rank of tenured Full Professor (current base salary $46,010/annum), wishing to be considered as an AHFMR Career Scientist, should be well established senior investigators. Applicants for rank of non-tenured Assistant Professor (current salary $27,720 to $39,820/annum) or non-tenured Associate Professor (current salary $35,420 to $51,658), wishing to be considered as an AHFMR Scholar, must be highly qualified investigators capable of a vigorous independent biomedical research program (AHFMR Scholars receive 5 years of salary support, with possibility of renewal). Applicants for both AHFMR Career Scientist and AHFMR Scholar should have researoh interests in at least one ot the following fields: cell biology, developmental biology, endocrinology, thermogenesis, neurophysiology or experimental parasitology. Both the AHFMR Career Scientist and the AHFMR Scholar will receive extensive support to initiate a research program. Applicants should torward their curriculum vitae with names ot three referees and selected reprints to Dr. F.S. Chia, Chairman, Department of Zoology, University ot Alberta, Edmonton, Alberta T6G 2E9, Canada, prior to 28 February 1983. The University is an equal opportunity employer, but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BRANDON UNIVERSITY. Zoology. One year sabbatical replacement in Zoology: Rank open, depending upon qualification and experience. Ph.D. preferred, interest and preferably experience in teaching. Normal teaching load: 3 half courses/term. Required courses to be taught: Human Anatomy and Physiology, Histology, Comparative Embryology, Comparative Vertebrate Anatomy. Teaching options: *One-half course in area of interest.* Depending upon qualification and experience. Current floor for Assistant Professor is $24,000. Application with detailed curriculum vitae, copies of publication and names and addresses of three references should be sent to Prot. C.L. Glenn, Chairman, Department ot Zoology, Brandon University, Brandon, Manitoba, R7A 6A9. September 1, 1983. When position is filled.

FACULTY EXCHANGE

THE FACULTY EXCHANGE CENTRE, non-profit, faculty-administered, helps arrange teaching and/or housing exchanges within North America and overseas. For details send self-addressed envelope and two postal coupons to 952 Virginia Avenue, Lancaster, Pennsylvenia, U.S.A., 17603.

ACCOMMODATION

TORONTO SABBATICAL RENTAL. June '83 to August '84. Renovated Edwardien townhouse 10 minute walk to U of T and rapid transit to York. Sleeps 3-5 with 1 or 2 studies. No parking. All appliances. $900 monthly. Dates and rates negotiable for careful tenant. Phone 416-920-0248 evenings.

TORONTO. Mostly furnished sabbatical house, 11 rooms, 4 bedrooms, 2 baths, finished basement, 2 fireplaces, across from park and tennis courts, view ot city, 10 minutes trom University of Toronto, available August '83-August '84, $1400 per month. Tel.: (416) 651-0228.

LATE ADS

YORK UNIVERSITY. ATKINSON COLLEGE. Business Administration/Commerce. Applications are invited for a full-time tenure-stream position in the Department of Administrative Studies, which offers courses leading to the Degree ot Bachelor of Administrative Studies (Ordinary and Honours) within Atkinson College. The College offers part-time evening programmes for students pursuing undergraduate degrees in Administrative Studies, Arts and Science in York University. Ability to teach and do research in the area of Finance and possession or near-completion of a doctoral degree or equivalent qualification are required. Experience in teaching mature students is desirable. Rank and salary will depend on qualitications and experience. A curriculum vitae and the names of three referees should be sent to Dr. V.S. MacKinnon, Department ot Administrative Studies, Atkinson College, York University, 4700 Keele Street, Downsview, Ontario M3J 2R7. Applications will be accepted until the position is tilled.

YORK UNIVERSITY. ATKINSON COLLEGE. Sociology. A sessional appointment at the Assistant Professor level for 1983-84. Ph.D. required. Experience in teaching part-time mature students. Applicants should possess background and teaching experience in Method and Methodology. Women's Studies and Sexuality. Applications and three letters of reference should be submitted to Professor Judith Posner, Chairperson, Department of Sociology, Atkinson College, York University, 4700 Keele Street, Downsview, Ontario M3J 2R7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications will be accepted until the position is tilled.

MOUNT ALLISON UNIVERSITY. Religious Studies. Applications are invited for a one-year sessional appointment (September 1st, 1983 to April 30th, 1984) to replace a faculty member on sabbatical leave. Title of Position: Lecturer or Assistant Professor. Qualifications required: Ph.D. or equivalent or near completion. Duties: To teach World Religions, introductory Biblical Studies and one advanced course in either area. Salary: Salary commensurate with qualifications and experience. Date of appointment: September 1, 1983. Closing date for receipt ot applications: When position is filled. Apply to: Dr. Eldon Hay, Head, Department ot Religious Studies, Mount Allison University, Sackville, New Brunswick, E0A 3C0. A curriculum vitae and transcripts should be sent and arrangements made for three letters ot reference to tollow as soon as possible.

THE UNIVERSITY OF LETHBRIDGE. Computing Science. Faculty of Arts and Science. Department of Mathematical Sciences. Title: A second position with rank and salary commensurate with qualitications and experience and subject to availability of funding. Qualifications: Ph.D. at or near completion. Responsibilities: Applicant must have a commitment to teaching at the undergraduate level and to research, and will be expected to play a major role in the devefopment ot the computing science programme. Salary: Assistant Professor Minimum (1982/83): $27,230; Associate Professor Minimum (1982/83): $34,867. Applications: Applications including a curriculum vitae, transcripts and three letters of reference should be sent to: The Chairman, Department of Malhematical Sciences, The University ot Lethbridge, 4401 Universlty Drive, Lethbridge, Alberta, T1K 3M4. Effective Date: Tenure track position. Probationary appointment beginning July 1, 1983. Closing Date: March 31, 1983.

ST. THOMAS UNIVERSITY. Psychology. The department of psychology al St. Thomas University invites applications tor two, and possibly, three limited-term appointments to replace members on sabbatical leave. These appointments are for one year (commencing July 1, 1983) and are subject to authorization end budget approval. Areas to be covered by these appointments include introduction to psychology, sensation, perception, statistics, experimental design, cognitive psychology, social psychology and psychological testing. Duties include teaching (three courses per semester), research and honours thesis supervision. Preference will be given to applicants with a Ph.D. in psychology and teaching experience. Salary floors for 1982-83 are: Lecturer — $20,[illegible]; Assistant Professor $22,676. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send letter of application including teaching competencies and preferences. CV and names of three referees to: Dr. John S. Gillis, Acting Chair, Department of Psychology, St. Thomas University, Fredericton, New Brunswick, E3B 5G3.

UNIVERSITY OF BRITISH COLUMBIA. French. The Department ot French wishes to announce the tollowing anticipated openings: Position: Assistant Professor (tenure-track). This position is subject to tinal budgetary approval. (Two further posilions may also be authorized shortly. See below). Qualitications: Ph.D. in French, preferably with specialization in language. (Training in linguistics highly desirable.) Demonstrated teaching and research ability. Bilingual with native fluency in French. Principal duties: courses in advanced translation (English to French) and in related areas. Teaching in undergraduate language programme at all levels. Salary Range: $25,000-$29,000. Applications: Please send applications, including a tull curriculum vitae and the names of three referees, to Dr. David J. Niederauer, Acting Head, Department of French, 1873 East Mall, University of British Columbia, Vancouver, B.C. V6T 1W5. Date of appointment: July 1, 1983. Closing date: when filled. Anticipated Authorizations: In addition to the above post, applications are also solicited for the two further possible openings described below. These posts would begin July 1, 1983. They are directed to holders of Ph.D's in French with specialization in either (a) French-Canadian Studies (literature and culture) or (b) Literary theory and Modern criticism. Candidates for these posts should be bilingual (French-English) with native or near-native fluency in French. The University of British Columbia offers equal opportunity for employment to qualified male and female candidates. However, Canadian Immigration regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons.

ST. THOMAS MORE COLLEGE. Political Science. The Department of Economics & Political Science ot St. Thomas More College invites application for a 1 year contractually limited appointment commencing in July 1983. Requirements: Ph.D. or near completion. Duties: to offer 2 courses in Elements of Political Science, and one in Government and Politics of the United States, or in the History of Political Thought. Salary: Floor in 1982 for Assistant Protessors $26,907; lor Lecturer $21,220; for Instructor $19,850. Deadline: when filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. St. Thomas More College is a Catholic college federated i.e., academically integrated, with the University of Saskatchewan. Application: curriculum vitae with names ot three referees to: Dr. J.G. Ouenneville, Chairman, Dept. of Economics & Political Science, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6.

SAINT MARY'S UNIVERSITY. History. Saint Mary's University invites applications for a twenty-one month full-time replacement position in East Asian History at the assistant protessor or lecturer level. The successful candidate will hold or will have nearly completed a doctoral degree and have teaching experience. He or she must possess a general competence in East Asian Studies with a special interest in modern China and be equipped to teach a range ot courses at the undergraduate level. This will involve participation in an interdisciplinary Asian Studies program. If funds are available, the appointment will begin on 1 September 1983. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications with complete curriculum vitae and three letters ot reference should be sent to: Dr. Hugh Cameron, Chairman, Department of History, Saint Mary's University, Halifex, Nova Scotia B3H 3C3.

NOVA SCOTIA COLLEGE OF ART AND DESIGN. Art. Two positions in ceramics, one full-time at the Assistant or Associate Professor level, one half-time at the Instructor or Assistant Professor level. Full-time position to teach introductory and intermediate ceramics, glaze chemistry and drawing at the introductory level; half-time position to teach intermediate and advanced ceramics and drawing at the introductory level. M.F.A. or equivalent, exhibition record and teaching experience required for both positions. This notice is directed to Canadian citizens or permanent residents. Address applications with C.V. and names of references to Chairperson, Craft Division, Nova Scotia College of Art and Design, 5163 Duke Street, Halifax, Nova Scotia, B3J 3J6. Deadline for applications is March 15, 1983. Contracts to commence July 1, 1983.

THE UNIVERSITY OF LETHBRIDGE. Depart-

ment of Dramatic Arts. Faculty of Arts and Science. Title: One position in Set Design and Stagecraft at the Assistant or Associate Professor level. Qualifications: Applicant should have a master's degree or equivalent, professorial theatre experience and university teaching experience. Responsibilities: Teaching undergraduate courses in set design and stagecraft. Salary: Assistant Professor Minimum (1982/83): $27,230: Associate Professor Minimum (1982/83): $34,867. Applications: Applications should include curriculum vitae, a statement of the candidate's philosophy of teaching, and the names of three references sent to: David Spinks, Chairman, Department of Dramatic Arts, The University of Lethbridge, Alberta, T1K 3M4. Effective Date: July 1, 1983. Closing Date: March 31, 1983.

UNIVERSITY OF MANITOBA. Special Education. Applications are invited for up to a two-year term appointment, subject to budgetary consideration, at the rank of Assistant or Associate Professor in the Educational Psychology Department. The successful candidate will be expected to: 1) teach at the undergraduate and graduate level in Special Education. 2) work in co-operation with existing Special Education programs in Resource Teacher training and Mental Retardation and in the initiation of a program in Behavioural Disorders. Preference will be given to candidates with a Ph.D. or equivalent and with demonstrated competence in the delivery of services to those identified as behaviourally disordered. Both men and women are encouraged to apply. In accordance with Canadian Employment and Immigration policy, consideration in the first instance will be given to Canadian citizens and permanent residents. This position is available as of July 1, 1983 and will remain open until a suitable candidate is found. Applicants should forward their curriculum vitae and the names of three referees to: Head of Department of Educational Psychology, Faculty of Education, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. (Phone 204-474-9017).

UNIVERSITY OF ALBERTA. Department of Physics. Assistant Professor. The Department of Physics at the University of Alberta invites applications for a tenure track position at the level of an Assistant Professor in Physics in any of the following areas: Astrophysics and Astronomy; Geophysics (Electromagnetic methods); Theoretical Physics (Medium Energy, Particle Physics, Relativity and Cosmology). The 1982/83 salary range for an Assistant Professor is $27,720-$39,820 per annum. Applications will be received until May 1, 1983 and the expected appointment date is July 1, 1983. The Department of Physics offers both undergraduate and graduate degrees in Physics and Geophysics. The Department currently consists of 47 Faculty Members, 36 Research Associates and Post-Doctoral Fellows and 50 Graduate Students. Candidates interested in applying should submit a curriculum vitae plus the names of three (3) referees to: Dr. A.N. Kamal, Chairman, Department of Physics, University of Alberta, Edmonton, Alberta, Canada T6G 2J1. The University of Alberta is an equal opportunity employer but, in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MOUNT ALLISON UNIVERSITY. Department of English. An appointment for one year at the lecturer or assistant professor level. Ph.D. required. Preference will be given to candidates with some teaching experience and scholarly publication. Specialist in Canadian literature. Secondary interest in a post-Renaissance period would be useful. One course in first-year literature and composition. Rank commensurate with qualifications. Applicants should submit a current curriculum vitae, with the names of three references, to Dr. R.W. Calkins, Head, Department of English, Mount Allison University, Sackville, N.B. E0A 3C0. One-year appointment commencing July 1, 1983. February 28, 1983 or when position is filled.

ONTARIO CANCER FOUNDATION. LONDON CLINIC. Terry Fox Training Program Fellowship. A new position is available for an outstanding M.D. with an interest in undertaking a period of cancer research training to apply for the above award. This program is designed to further train physicians with an interest in academic oncology in cellular and molecular aspects of cancer research, particularly tumour cell invasion and metastasis. Previous research experience would be an advantage but not a prerequisite. Full facilities for continued clinical access are available through the Ontario Cancer Foundation London Clinic and this program is jointly directed by Dr. D. Denhardt (Director, NCI(C) Cancer Research Laboratory, University of Western Ontario) and Haydn Bush (Director, OCTRF London Clinic). The Terry Fox Fellowships are competitive and comparable with other similar cancer research training awards in North America. Interested applicants should send curriculum vitae, a brief statement of research background and interest, plus three current letters of reference to Professor Haydn Bush, Director, Terry Fox Training Program, c/o The Ontario Cancer Foundation London Clinic, London, Ontario, Canada N6A 4G5.

CONCORDIA UNIVERSITY. Department of Management. The Management Department at Concordia University is seeking well-qualified faculty colleagues. Positions are available in Industrial Relations, Human Resources Management, Business Policy, Small Business/Entrepreneurship, and Production/Operations Management. Strong research interest and methodological skills are highly desirable. These positions will be filled at the Assistant, Associate, and Full Professor ranks, as appropriate, and are tenure-track; visiting positions are possible for a semester, academic year, or summer session. Expected of the successful candidate is substantial involvement in research and publication in his or her areas of interest. Courses are to be taught at the undergraduate, masters, and/or Ph.D. levels. Our contract year starts in June, although classes begin in September. Salary is highly competitive and dependent on qualifications. The University fringe benefit package is highly attractive. Those interested in exploring the professional opportunities at Concordia should send a current résumé and any other information pertinent to his or her projects, research, consultation, publication or grant record, as appropriate. Send all materials (first class). Theodore T. Herbert, Recruiting Committee Chair, Department of Management, Faculty of Commerce & Administration, Concordia University, 1455 de Maisonneuve Blvd, West, Montreal, Quebec, H3G 1M8 Canada.

DALHOUSIE UNIVERSITY. Business Administration. Faculty position in pharmacy administration. Applications are invited for the above probationary tenure track position. Persons applying should possess a Ph.D. degree with an emphasis in economics and/or the administrative sciences. Duties will include undergraduate and graduate teaching and research in the areas of management and economics as they pertain to pharmacy practice. Applicants must possess an interest in contemporary pharmaceutical education and a strong desire in developing and maintaining an active research programme. A pharmacy background is not necessary but desirable. Salary and academic ranking will be commensurate with experience and qualifications. Application including a curriculum vitae, a short description of research interest and the names of three references should be submitted to Dr. David K. Yung, Director, College of Pharmacy, Dalhousie University, Halifax, Nova Scotia B3H 3J5, Canada. The position is available from July 1, 1983 or as soon as possible thereafter. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The closing date for receiving applications is March 15, 1983.

DALHOUSIE UNIVERSITY. COLLEGE OF PHARMACY. Faculty Positions. Applications are invited for two full-time tenure track positions, namely, pharmaceutics/physical pharmacy and drug metabolism/toxicology. The successful candidates will be expected to do undergraduate and graduate teaching and to maintain an active research programme in their discipline. A Ph.D. degree is required; post-doctoral research and/or teaching experience are desirable. Salary and rank will commensurate with qualifications and experience. The positions are available from July 1, 1983 or as soon as possible thereafter. Interested persons should send curriculum vitae and names of three referees to Dr. David K. Yung, Director, College of Pharmacy, Dalhousie University, Halifax, Nova Scotia, B3H 3J5, Canada. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents. The closing date for receiving applications is March 15, 1983.

THE UNIVERSITY OF MANITOBA. Department of Economics. Invites applications for two 2-year and one 1-year appointments at the rank of Assistant Professor, commencing July 1, 1983, subject to budgetary approval. Teaching fields include industrial relations, Canadian economic history, women in the Canadian economy, history of economic thought and quantitative methods. Applications with C.V. and names of three referees should be addressed to Professor C. Gonick, Department of Economics, University of Manitoba. The University encourages applications from women and men, and especially from Canadian citizens, permanent residents and others eligible for employment in Canada at the time of application.

THE UNIVERSITY OF MANITOBA. Department of Economics. Invites applications for a tenure-track position at the rank of Assistant Professor, commencing July 1, 1983, subject to budgetary approval. Fields of specialization include international economics and macro-economics. Applicants in either field should be well-versed in both theory and policy. Applications with C.V. and names of three referees should be addressed to Professor G. Gonick, Department of Economics, University of Manitoba, Winnipeg, Manitoba. The University encourages applications from women and men, and especially from Canadian citizens, permanent residents and others eligible for employment in Canada at the time of application.

UNIVERSITY OF OTTAWA. Communication. Faculty of Arts. Department of Communication. Applications are invited for a full-time replacement (non tenure-track) appointment in the areas of Personal and Mass Communication. The candidate should possess a Ph.D. or equivalent and teaching experience. Salary will be commensurate. Appointment is for one year starting July 1, 1983. Applicants should submit complete curriculum vitae by February 28, 1983 to: Dr. Jacques Benjamin, Chairman, Department of Communication, University of Ottawa, 554 King Edward, Room 103, Ottawa, Ontario K1N 6N5.

MCMASTER UNIVERSITY. Business Administration. Applications are invited in the following areas (i) Accounting, (ii) Business Policy, (iii) Finance, (iv) Information Systems, (v) Marketing. Rank depends on qualifications and experience; preferably at the Assistant or Associate Professor level. Visiting appointment is also possible. Ph.D. or DBA degree (completed or near completion) is expected, preferably with teaching and research experience. Duties include research and teaching at both graduate and undergraduate levels. Applicants in Marketing will be expected to teach courses in Introductory Marketing, Communications, and/or Product Management. Applicants for Information Systems will be expected to contribute to the major field of the Ph.D. program in Management Science/Systems, others to the minor. Salary will be commensurate with qualifications, teaching and practical experience. Appointment date is open; July 1, 1983 is preferred. Application date closes when position is filled. Applications should be sent to: Dr. A.Z. Szendrovits, Dean, Faculty of Business, McMaster University, Hamilton, Ontario. L8S 4M4.

MCMASTER UNIVERSITY. Accounting. It is expected that the holder of the Distinguished Professorial Chair will have an established record as a recognized scholar in accounting. As a senior academic appointee, the holder will be expected to provide leadership in scholarly research activities and in the development of programmes. A Ph.D. or DBA, with teaching and research experience, is required. Salary will be commensurate with the nature of this distinguished position and is expected to exceed that of most senior academic appointments in business. The appointment date is open; however, July 1, 1983 is preferred. Applications should be mailed to: Dr. A.Z. Szendrovits, Dean, Faculty of Business, McMaster University, 1280 Main Street West, Hamilton, Ontario L8S 4M4.

UNIVERSITY OF WINDSOR. Department of Chemistry. Postdoctoral position available for studies on enzyme immobilization related to open tubular reactors for clinical applications. Stipend for the one-year, renewable appointment would be at NSERC rates. Send resume and three letters of reference to: Dr. K.E. Taylor, Department of Chemistry, University of Windsor, Windsor, Ontario N9B 3P4.

ACCOMMODATION. Oxford Sabbatical. In Woodstock, 30 min. bus service Oxford. Furnished 18th-century stone cottage, 3 rooms with galley kitchen, fireplace, central heat. £55 week from Sept. 1983. (416) 627-3720.

UNIVERSITY OF MANITOBA. Plant Science. Department of Plant Science. The Department of Plant Science invites applications for a Post-Doctoral Fellow in corn physiology/genetics. Qualifications: Ph.D. with a background training in either physiology or genetics of corn with specific reference to studies on seedling cold tolerance. Terms of employment: Appointment renewable annually (from April 1, 1983) for a maximum of three years. Salary: $16,560 to $19,500 depending on qualifications. Applications including a curriculum vitae, transcripts, and two letters of reference should be sent to: Dr. E.N. Larter, Department of Plant Science, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

UNIVERSITY OF SASKATCHEWAN. Crop Science Department. Post-doctoral Fellowship in Plant Physiology. A position is available in a research project to determine the physiological/biochemical basis of seed longevity in certain graminaceous species. The fellowship can be held up to 2 years under the terms of NSERC research grant awards. Salary up to the maximum permissable on NSERC research grants. Applications should be accompanied by three references and made to: Dr. G.M. Simpson, Crop Science Department, University of Saskatchewan, Saskatoon, Sask. S7N 0W0. Phone (306) 343-2337.

UNIVERSITY OF TORONTO. Dentistry. Research Associate position for 1-3 years for person with research experience, preferably Ph.D., in sensory and/or motor neurophysiology. Research interests in our laboratories include primary afferent, brain stem and higher centre organization of mastication, swallowing, respiration and related oral-facial reflex activities in acute and chronic preparations, and central neural mechanisms of oral-facial pain and touch. Annual salary: $17-19,000. Time of commencement: April 1, 1983. In accordance with Canadian Immigration requirements, the advertisement is directed to Canadian citizens and permanent residents. Contact Dr. B.J. Sessle, Faculty of Dentistry, University of Toronto, 124 Edward St., Toronto, Ont. M5G 1G6.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Anthropology. Applications are invited for two contractually-limited term appointments at the lecturer or assistant professor level commencing July 1, 1983 in the following areas: Physical anthropologist with teaching experience. The candidate will be expected to teach at the undergraduate level courses in osteology, human evolution, and physiological anthropology. Socio-cultural anthropologist with teaching experience. The candidate will be expected to teach at the undergraduate level a number of courses in the following: social organization, myth, Native peoples of Canada. Ph.D. required. The appointments will be made at the assistant professor level on a scale which currently starts at $22,200 p.a. These positions are subject to budgetary approval. Canadian immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor L. Sawchuk, Anthropology, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Commerce. Applications are invited for a contractually-limited-term appointment in Commerce at the lecturer or assistant professor level in one or more of the following areas: accounting, finance, managerial economics, marketing, and organizational behaviour. Applicants should hold appropriate academic and/or professional qualifications and have a demonstrated interest in research. The appointment will be made at the assistant professor level on a scale which currently starts at $22,200 p.a. This position is subject to budgetary approval and would commence July 1, 1983. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor A. Stawinoga, Commerce, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Economics. Applications are invited for a tenure-stream position at the lecturer or assistant professor level in Economics. The position is related to the Directorship of the Co-operative Programme in Administration and will also involve teaching in one of: International

development, decision theory, statistics and econometrics. Ph.D. required. Salary at the assistant professor level currently starts at $22,200 p.a. This position is subject to budgetary approval. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor A. Berry, Economics, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Economics. Applications are invited for up to three positions at the assistant professor level in Economics. Positions are chiefly in the mainstream of the undergraduate curriculum. Three year term renewable for an additional two years. Fields of specialization are open. Ph.D. required. These appointments will be made at the assistant professor level on a scale which currently starts at $22,200 p.a. These positions are subject to budgetary approval. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor A. Berry, Economics, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Geography. Applications are invited for a tenure-stream position at the lecturer or assistant professor level commencing July 1, 1983. Applicants must have both a teaching and research interest in climatology, and should be qualified to teach other aspects of physical environmental systems. Ph.D. required. Salary at the assistant professor level currently starts at $22,200 p.a. This position is subject to budgetary approval. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor E. Relph, Geography, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Geography. Applications are invited for three contractually-limited term appointments at the lecturer or assistant professor level commencing July 1, 1983 in the following areas: 1. Urban geography and development studies — a two year position with a possible extension for a further three years. 2. The economic or physical aspects of resource management and pollution — a two year position with a possible extension for a further three years. 3. Rural geography and geographic methods — a one year sabbatical replacement. Ph.D. required. The appointments will be made at the assistant professor level on a scale which currently starts at $22,200 p.a. These positions are subject to budgetary approval. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor E. Relph, Geography, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Political Science. Applications are invited for a replacement position at the assistant professor level for one year, commencing July 1, 1983. Specialization in political behaviour and also Canadian politics (especially intergovernmental relations and foreign policy). Ph.D. required. The appointment will be made at the assistant professor level on a scale which currently starts at $22,200 p.a. This position is subject to budgetary approval. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and names of three referees should be sent before April 15, 1983 to: Professor Michael Donnelly, Political Science, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

UNIVERSITY OF TORONTO. SCARBOROUGH COLLEGE. Sociology. Applications are invited for two contractually-limited term appointments at lecturer or assistant professor level commencing July 1, 1983 in the following areas: 1. one appointment will primarily involve teaching organizational behaviour in a joint sociology and commerce course. Some practical business experience is an asset. 2. one appointment will primarily involve teaching quantitative and qualititative methods, as well as statistics. Ph.D. required. The appointments will be made at the assistant professor level on a scale which currently starts at $22,200 p.a. These positions are subject to budgetary approval. Canadian Immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before considering foreign applicants. Applications with curriculum vitae and the names of three referees should be sent before April 15, 1983 to: Professor Michael Hammond, Sociology, Division of Social Sciences, Scarborough College, University of Toronto, West Hill, Ontario M1C 1A4.

THE UNIVERSITY OF TORONTO

DEAN

Faculty of Forestry

Candidates for the position of Dean are being sought.

The University of Toronto is seeking an academic and administrative leader for its Faculty of Forestry effective July 1, 1983. The Faculty of Forestry will play a leading role in the development of a new Natural Resources Centre at the University of Toronto. The Dean must provide leadership in developing academic linkages with the Departments of Botany, Geology and Geography in the Natural Resources Centre. Candidates must have a strong academic record.

Written nominations or applications for the position, accompanied in the latter case by a resumé of qualifications and experience and the names of three referees, should reach the Chairman of the Search Committee as soon as possible.

VELUT ARBOR EVO

Professor R.N. Wolff
Vice-Provost, Professional Faculties
Room 222, Simcoe Hall
27 King's College Circle
University of Toronto
Toronto, Ontario
M5S 1A1

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE DE MONCTON

L'Université sollicite des candidatures de

PROFESSEUR EN COMMUNICATION

FONCTIONS: Enseigner des cours de 1er cycle reliés principalement à un nouveau programme d'information et communication. Participer à l'orientation du programme et à son développement. Faire de la recherche dans le domaine de l'information ou des moyens de communication.

QUALIFICATIONS: Formation dans un champ d'étude pertinent pour l'information et la communication. De préférence le doctorat. Intérêt assez général pour les divers aspects de la communication avec un accent sur la production des informations. L'expérience dans l'enseignement et dans les média sera prise en considération. L'engagement se fera au rang approprié aux qualifications du candidat retenu.

La date d'entrée en fonction est le 1er juillet 1983. Les candidatures seront considérées à partir du 25 février 1983 et selon leur ordre d'arrivée par la suite si le poste reste disponible. Les candidats doivent maîtriser la langue française tant orale qu'écrite. Toute candidature doit comporter un curriculum vitae détaillé avec le nom de trois répondants et être adressée à:

Monsieur Georges François
Doyen
Faculté des arts
Université de Moncton
Moncton, Nouveau-Brunswick
E1A 3E9

(Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents seulement).

UNIVERSITE DE MONCTON

L'Université sollicite des candidatures de

PROFESSEURS A LA FACULTE D'ADMINISTRATION

Postes permanents en marketing

Postes temporaires en marketing, management, méthodes quantitatives, comptabilité, finance.

FONCTIONS: Enseignement aux niveaux des 1er et 2e cycles dans les domaines spécifiés ci-dessus.

QUALIFICATIONS: Ph.D. en administration ou la maîtrise avec plusieurs années d'expérience pertinente. La préférence sera accordée à ceux qui ont démontré un intérêt pour la recherche.

DATE D'ENTREE EN FONCTION: Le 1er juillet 1983

Les candidatures seront considérées selon leur ordre d'arrivée tant que les postes seront disponibles. Les candidats doivent maîtriser la langue française tant orale qu'écrite. Toute candidature doit comporter un curriculum vitae détaillé avec le nom de trois répondants et être adressée à:

Monsieur Norman Roy, doyen
Faculté d'administration
Université de Moncton
Moncton, Nouveau-Brunswick
E1A 3E9

(Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents seulement).

UNIVERSITE DE MONCTON

L'Université sollicite des candidatures de

PROFESSEUR TEMPORAIRE EN LOISIRS

FONCTIONS: Le postulant devra dispenser des cours du programme du baccalauréat en loisirs, superviser les étudiants en stage et participer à la recherche au sein de l'École d'éducation physique et de loisirs.

QUALIFICATIONS: Ph.D. ou l'équivalent.

ENTREE EN FONCTION: Le 1er juillet 1983 (poste d'un an)

Les candidats doivent maîtriser la langue française tant orale qu'écrite. Toute candidature doit comporter un curriculum vitae détaillé avec le nom de trois répondants et être envoyée avant le 1er mars 1983 au:

Directeur
Ecole d'éducation physique et de loisirs
Université de Moncton
Moncton, New Brunswick
E1A 3E9

(Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents seulement).

ECONOMIC BENEFITS. AVANTAGES ECONOMIQUES

Green paper on pension reform

by Richard Bellaire

The federal government released its long awaited and much delayed green paper on reform of the pension system in Canada in December. The paper deals with the question of how to change both the pension system — Old Age Security and the Guarantee Income Supplement and the Canadian Pension/Quebec Pension — and the private pension system.

The pension system in Canada is presently composed of a number of overlapping arrangements. All residents in Canada over the age of 65 receive an indexed flat rate benefit based on years of residence in Canada. The indexing of the OAS is being capped over the next two years to the six and five percent limitation of the federal government restraint program. The OAS benefit was $2,842 in 1982. The compulsory Canada Pension Plan and Quebec Pension Plan (CPP/QPP) had a maximum benefit of $3,692 in 1982.

CPP/QPP is of course a contributory pension for all employed and self-employed residents of Canada. The federal and provincial governments have various guarantee programs to provide some minimum income to the elderly. The most important is the federal government's Guaranteed Income Supplement (GIS). In 1982 the combination of the OAS and GIS assured elderly couples an income of at least $10,084 and a single person an income of at least $5,695.

In addition to the government plans, about 3.1 million men and 1.4 million women belong to employer-sponsored pension plans, and about 2 million people (a third women) contribute to Registered Retirement Savings Plans (RRSP).

Pensions are a joint federal-provincial responsibility both in the private and the public sector.

The problems with the current system of pensions that have led to the present calls for reform are many. Some of Canada's elderly, particularly single women, still receive insufficient income. Employees lose pension rights many times over if they change employers or leave employment before retirement. There are complex problems of splitting pension assets at marriage breakdown and problems with survivor benefits. There are inequities in the different limits on tax-deductible contributions to RRSPs. In the area of the public plans — CPP/QPP — there are questions about the maximum level of earnings to be covered; the drop out provision for child rearing; splitting assets between spouses and the important question of the funding of the benefits over the next 25 to 50 years.

The green paper sets out a number of recommendations for reform in some areas, but not in all. The paper is more a summary of the current situation and a list of possible alternatives with relevant costs. Among the important recommendations is the strengthening of legislation regulating employer-sponsored plans (private plans) to require employers to provide better protection against inflation for pensions now being paid, deferred pensions and credits being currently earned. The method given for handling this problem is the "excess interest method". This method would force employers to put back into the system the funds earned from the high yield investments (the high interest being due in large part to the high interest rates of the last few years). The excess interest method has many variations and is quite controversial among members of the business community, though it is supported by labour.

The green paper states that pension benefits could be "vested" after no more than two years (now the required term is usually 10 years). Vesting is the right of the employees to the employers contribution to his/her pension plan. The paper discusses a system of Registered Pension Account (RPA), sort of an employer-employee RRSP, which could make portability much easier.

The paper spends considerable time on the problems of women and pensions. It suggests that protection of spouses could be improved by splitting pension credits between spouses upon marriage breakdown. It suggests a better system of survivor benefits.

The other major section of the green paper deals with public pension plans. Here there is much controversy about what should be the role and size of the CPP/-QPP. The CLC and CAUT have recommended that the CPP/QPP be increased to 50 percent of the average industrial wage for the maximum pension, which would probably mean an increase in contributions.

The business community largely opposes any increase in CPP/QPP and recommends an improved pension system through private sector plans. The green paper does not take a position on this issue but does suggest some modifications to the public plans. It discusses a return to maximum pensionable earnings for the average industrial wage. It wants the federal government to pursue the child-rearing drop-out provision, which is currently being vetoed only by Ontario. It deals with the question of splitting assets between spouses on marriage breakdown. Finally, the paper approaches the question of how to fund the CPP/QPP, but only in a general way.

The paper admits that the reforms will cost a considerable amount of money but suggests that the amount is not too much for the economy and that some reforms could be phased in. At a press conference after the release of the paper Ministers Begin and Lalonde indicated that the costs may present a problem in the short run in getting the reforms accepted.

The green paper will be referred to a Parliamentary Committee for study. Public hearings will be held over the next year. The committee is to issue its report by December 31, 1983. Any changes would require the approval of all governments.

QUAECUMQUE · SUNT · VERA

ST. FRANCIS XAVIER UNIVERSITY

ANTIGONISH, NOVA SCOTIA

Department of Biology

A one-year limited term appointment at the rank of Assistant Professor commencing September 1, 1983 will be made to a Ph.D. or equivalent in the Department of Biology, St. Francis Xavier University for the academic year 1983-84 subject to budgetary and Senate approval. Duties will involve teaching an introductory course and another course or courses from ethology, ecology and a terminal course in biology for Arts students.

The salary will be commensurate with training.

Each application, including a curriculum vitae and the names of three (3) referees, should be sent by March 15, 1983 to:

Dr. L.P. Chiasson
Chairman
Department of Biology
St. Francis Xavier University
Antigonish, Nova Scotia
B2G 1C0

In accordance with immigration regulations, this advertisement is directed to Canadians and those legally entitled to work in Canada.

QUAECUMQUE · SUNT · VERA

ST. FRANCIS XAVIER UNIVERSITY

ANTIGONISH, NOVA SCOTIA

Department of Biology

The Department of Biology, St. Francis Xavier University, invites applications from Ph.D.'s or equivalent for a tenure-track position at the rank of Assistant Professor effective September 1, 1983 and subject to budgetary and Senate approval. Applicants will be considered from most areas of genetics, but those with competence and experience in genetics of aquatic organisms are especially encouraged to submit inquiries or applications. The appointee will teach undergraduate courses in genetics, and an introductory biology course, or some other course(s) offered in the Department. The development of a strong research program is expected from the successful applicant.

The salary will be commensurate with training and experience.

Each application, with a curriculum vitae and names of three (3) referees, should be sent by March 15, 1983 to:

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C.A.U.T. INCOME TAX GUIDE 1982

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Preface notes

1. All references are to the Income Tax Act except as where otherwise noted.
2. The figures in the 'French' quotation marks («») refer to the corresponding sections of the Taxation Act of the Province of Quebec.
3. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
4. There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
5. Interpretation bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R'.
followed by it) as issued by Revenue Canada, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R'.
6. While the proposed changes emanating from the November 12, 1981 and June 28, 1982 Budget Speeches have been incorporated in the body of this Tax Guide, the reader should bear in mind that these changes have not been passed by Parliament and may be altered to some degree before they become law.

The income tax consequences of the distinction between employment and business income.

The Income Tax Act contains no statutory definition of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Employment income is the teacher's salary or other remuneration received by him for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32-33, 36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it to his advantage to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses other than payments on account of capital which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

Income from employment

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income. IT-470 replaces the previous IT-71R, and is applicable to 1981 and subsequent years. A special release amending certain paragraphs of IT-470 was issued on February 22, 1982, applicable as of January 1, 1982. It should be noted that IT-71R remains in effect for 1980 and prior taxation years.

Studies dealing with the income tax implications of Wage Loss Replacement Plans (Long Term Disability) in particular and with fringe benefits in general are available from CAUT or OCUFA.

Examples of fringe benefits which *must be included in income* from employment for 1982 and subsequent years are:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
b) allowances for personal or living expenses received from his employer;
c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. For 1982 and subsequent years, it has been proposed that the automobile standby charge be increased from 1% to 2% of the original cost per month in the case of employer owned automobiles, and from 1/3 to 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum. It is also proposed that the personal portion of operating costs will be a separately calculated benefit, based on the personal kilometres driven;
d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. (Consult the study mentioned above and IT-428 for further details);
e) that part of a premium paid by the university for group life insurance in excess of $25,000;
f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978. Prior to 1982 interest on housing loans not exceeding $50,000 were considered to be non-taxable benefits. It has been proposed that this exemption be discontinued except for loans for which arrangements were made in writing prior to November 13, 1981, in which case, the exemption given will be $40,000 in 1982 and $20,000 in 1983 (Section 80.4). Quebec has never exempted housing loans.
g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their children. This was a change in policy from what was previously expressed under IT-71R.

Examples of fringe benefits which need *not be included in income* are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;
b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee;
c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;
d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
e) free parking provided for employees;
f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;
g) the employer's contributions to a wage loss replacement plan for employees. (See the study referred to above for full details).
h) transportation passes except for airline passes under certain space-confirmed basis.
i) termination payments — effective for employees who terminate employment after November 12, 1981, the entire amount of all job termination payments will be required to be included in income. Prior to this change, amounts in excess of six months' salary would often be treated as a tax-free receipt for damages.

Income from a business

Many teachers provide services as independent contractors for their universities or for other institutions under a *contract for services* which is not an employment contract and which does not give rise to income from employment. Aside from his regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income the teacher may deduct such expenses as are allowable from business or professional income, however, the $500 employment expense deduction will not be available against this income.

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

a) A *contract of service* (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A *contract for services* (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).
b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.
c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.
d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP "QPP" or UIC on these payments. Administratively, this

greatly strengthens the teacher's position when he reports the fees as business income on his tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading his District Taxation Office that it is business income. His prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Many universities will honour such requests.

Clearly, it is to a teacher's advantage to have all of his business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in his home in order to earn business income, the expenses of that office are deductible from his business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that he must make up for this deficiency when his annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he is required to make quarterly instalment payments. (See Individual Income Tax Return for calculation of "Net Income"). (Subsection 156 (1) «1026»).

Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

a) *Employment expenses* — available to all employees except corporate directors up to 3% of employment income with a limit of $500. (Paragraph 8 (1) (a) «60»).

b) *legal expenses* — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).

c) *teacher's exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

d) *travelling expenses* — incurred by an employee.

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment is however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8 (1) (i) «64»). (IT-272) (See "Automobile Expenses" below).

In Quebec the interest paid on a loan, made for the purchase of an automobile is only deductible if the automobile is used *exclusively to carry on the duties relating to employment*. Consequently, the interest cost of an automobile employed for both business and personal use is not deductible. This applies only in respect of the provincial income taxes of Quebec residents and not to their federal income taxes.

e) *dues and other expenses of performing duties.*

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) (i) «68a»).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8(1) (i) (iv) «68b»).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employer by his contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

f) *unemployment insurance premium* — (Paragraph 8(1) (k) «70a»).

g) *Canada or Quebec Pension Plan contributions* — Paragraph 8 (1) (L) «70b»).

h) *contributions to a registered pension plan (RPP)* — up to $3,500 ($5,500 in Quebec) each year in respect of current services if retained by the employer from salary. (Paragraph 8 (1) (m) «70R, 71»). If the employee's contractual contribution to the plan is less than $3,500 ($5,500 in Quebec) then all or part of the shortfall may be made up through voluntary contributions if the plan so provides.

Independently of the above, a teacher may, if his registered pension plan so permits, make additional voluntary contributions up to $3,500 ($5,500 in Quebec) a year in respect of past services. (Subparagraph 8 (1) (m) (ii) «71»). A teacher employed by Her Majesty or by a tax-exempt organization such as a university is allowed this privilege as long as he has at least one year's prior eligible service, either with the present employer or with a previous employer if the current employer's Registered Pension Plan recognizes the service with a previous employer. (Subsection 8 (7) «73»).

In other words, a teacher may put as much as $7,000 ($11,000 in Quebec) a year into his registered pension plan.

i) *contributions to a registered retirement savings plan* (RRSP) — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of his earned income and $3,500; minus the amount of his registered pension fund contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least $3,500 to his RPP (either for current services, past services or both), he will not be entitled to any deduction for any amount contributed to an RRSP. However, he will still be entitled to deduct the contributions to the RPP up to $7,000 as discussed, even though he contributes to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed $3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must normally be included in your income and is subject to tax. However, the refund will not be taxed provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

For example, suppose you contribute $1,000 to an RRSP in January, 1982 which you cannot deduct in either 1981 or 1982, and your 1982 tax return is assessed in 1983 "disallowing" the $1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the $1,000 must be received by the end of 1984 to be exempt from tax.

Where the contribution in a year in respect of an RRSP is in excess of $5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

For employees who are not entitled to benefits under a registered pension plan the limit of contribution into an RRSP is the lesser of 20% of earned income and $5,500. (Subsection 146(5) «922»).

A taxpayer may also claim a deduction for payments into a retirement savings plan registered in the name of his spouse. In such cases, the limits described above will apply to the aggregate of his contributions to both RRSP's. (Subsection 146(5.1) «923»).

In the past, some taxpayers have contributed tax deductible dollars to a spousal RRSP which would be immediately deregistered thus bringing the funds into the income of the spouse. Subsequent amendments require that spousal plan contributions deductible in the year and deducted in the previous two years must be included in the income of the contributor if withdrawn during the year. (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1», 931.3, 931.4, 931.5»). The deductibility of interest on funds borrowed to contribute to registered pension plans (RPPs) and deferred profit sharing plans (DPSPs) will be withdrawn for loans taken out after November 12, 1981. Taxpayers who contribute their own savings to these plans will be unaffected.

It is proposed that starting in 1983 interest incurred on pre-budget loans for deferred plans will be subject to the new general rules relating to interest deductibility — the interest deduction will be restricted to the amount of the taxpayers' total investment income with transitional provisions allowing deductions up to 2/3 of all income in 1983 and up to 1/3 in 1984. To moderate the effect of this new treatment on pre-budget loans, taxpayers will be allowed to treat as investment income all amounts received after 1982 from an RRSP, RPP or IAAC to the extent of the restricted interest expenses on loans for the deferred plans.

For the 1982 and subsequent taxation years, it is proposed that a taxpayer will be allowed to transfer funds on a tax-free basis from his registered retirement savings plan to a registered retirement savings plan for his spouse or former spouse from whom he is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage, unless they cease to live apart within 12 months from the date of the order.

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, after age 60 and before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

—an annuity for life,
—an annuity for a fixed term to age 90, or
—a new plan, called a registered retirement income fund (RRIF), out of which payments will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

j) *contributions to a registered home ownership saving plan* (RHOSP) — An individual who does not own a house may contribute to a RHOSP up to $1,000 a year for a total amount of $10,000. The RHOSP may not be held longer than 20 years. The contributor must be a Canadian resident and may have only one plan in a lifetime although he can transfer a plan from one institution to another. Contributions are deductible from income, and the earnings of the fund are not taxable.

Contributions are only deductible for the year if made on or before December 31. No contribution may be deducted for a year if in that year and the immediately preceding year, you or your spouse with whom you resided during both years had an owner occupied home or owned wholly or partly any other residential real estate.

Withdrawals will not be taxed if applied to the purchase of an owner-occupied home; in contrast to the RRSP where the tax is merely deferred. If the RHOSP funds are not eventually put to their intended use they may be withdrawn subject to tax. (Section 146.2 «936-961.1»). Interest on money borrowed for a RHOSP is not tax deductible. For residents of Quebec, the $1,000 annual deduction for RHOSP contributions will be discontinued after 1982 for Quebec income tax purposes. After 1982, holders may continue to accumulate funds for the purpose of eventually acquiring a house. If the RHOSP funds are used in 1982 to buy a new house, Quebec will allow a special additional deduction of twice the 1982 contribution to the RHOSP.

k) *moving expenses* are deductible only from the income of the new job and where the taxpayer has moved at least 25 miles closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse have sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet, "Moving Expenses", IT 178R2 and form T1-M.

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 25 miles closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar

award income.

If you return to Canada from attending a foreign institution as a full time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

l) *child care expenses* may normally be claimed only by the mother although the father may be eligible under certain circumstances. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250(1). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250(1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

m) *Stock Savings Plan (SSP) (Quebec residents only)*

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 20% of his earned income less contributions to a Registered Pension Plan (RPP), a Registered Retirement Savings Plan (RRSP) or a Registered Home Ownership Savings Plan (RHOSP). However, the total of all contributions to the four plans cannot exceed $15,000. Thus, a teacher with an income of $40,000 and contributions of $3,500 to a RPP and a RRSP may invest $4,500 in a SSP, i.e. 20% of $40,000 less $3,500. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Finally, stock certificates must be sent directly to a broker and held by them for safe keeping.

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

Commencing January 1, 1980 an individual in business may deduct salary paid to a spouse, providing the expense meets the normal tests. Prior to that, an individual could only pay a salary to his spouse through a corporation.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

(a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

(b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs 35, 36 and 37). The November 12, 1981 budget proposes that with respect to gains accruing after 1981, only one home per married couple will be eligible for the principal residence exemption.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2 paragraph 38).

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or to cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is described as the "undepreciated capital cost". (See example below). Except in isolated circumstances, it is proposed that property acquired after November 12, 1981 be only eligible for one half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he is entitled to the expenses claimed. He should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated depreciation. In Quebec, the costs of depreciation are limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is $12,000.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business:

If the taxpayer has traded in his car during the year he must add the purchase price of the new one to the undepreciated residue or undepreciated capital cost of the old car. For the purposes of calculating the capital cost allowance in the year of acquisition, the taxpayer would first calculate the capital cost allowance on the undepreciated balance at the beginning of the year, and add it to the calculation of capital cost allowance on one-half the cost of acquisition less the proceeds of disposition in the year.

If there were no acquisitions in the subsequent year, capital cost allowance would be calculated in the normal manner on the full undepreciated capital cost at the end of the taxation year.

An example may clarify:

Car purchased in 1979 for	$5,000
Capital cost allowance for 1979	
—30% of $5,000	1,500
Undepreciated captal cost	
—December 31, 1979	3,500
Capital cost allowance for 1980	
—30% of $3,500	1,050
Undepreciated capital cost	
—December 31, 1980	2,450
Capital cost allowance for 1981	
—30% of $2,450	735
Undepreciated capital cost	
—December 31, 1981	$1,715

In 1982, the taxpayer traded this car in for a new one priced at $8,500. He paid $5,000 in cash and received a trade-in allowance of $3,500. The new capital cost allowance is determined by setting up notional separate classes for both the old and the new cars as follows:

1st car

Capital cost allowance for 1982	
30% of $1,715	$ 515

2nd car

Capital cost allowance for 1982	
30% of (8,500 - 3,500) / 2	750
	$1,265

The undepreciated capital cost at the beginning of 1983 would be $5,450 ($1,715 plus $8,500, less $3,500, less $1,265).

A summary of this information may be recorded in Schedule 8 of the Individual Income Tax Return.

His statement of automobile expenses for 1981 might be comprised of the following:

Operating expenses	
Gasoline	$2,000
Car wash	45
Parking	40
Repairs	150
Licence	45
Insurance	400
Finance charges	300
Capital cost allowance	$2,980
—30% of $6,715	$1,265
Total	$4,245
Kilometres travelled	
Old car—odometer reading when sold	64,000
—odometer reading January 1, 1982	48,000
Kilometres—old car	16,000
New car—odometer reading Dec. 31, 1982	10,000
Total kilometres—both cars for the year	26,000
Cost per kilometre—16 cents (4,245 ÷ 26,000)	
Total business use of automobile for the year	3,000 km.
Automobile expense claim $480 (3,000 x .16)	

In Quebec, certain fixed expenses, such as insurance, finance charges and licences, are no longer deductible. From among the operating expenses (gasoline, repairs), a minimum sum of $75 per month is assumed to be for personal use. However, the formula outlined above will apply in respect of the federal income taxes of individuals living in Quebec.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032—Statement of Income and Expenses—is available from any *District Taxation Office*. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" below).

The following statement is a typical example:

Income Statement for the Year Ending December 31, 1982	
Income—professional fees earned	$4,000*
Expenses	
Office (see statement below)	$460
Stationery and supplies	50
Books and periodicals	200
Professional society fees	60
Automobile (see above)	480
Capital cost allowance—furnishings	480
Total	$1,730
Net professional income	$2,270
Statement of office expenses	
Realty taxes	$1,000
Interest on mortgage	1,600
Insurance	200
Heat	600
Telephone	150
Water	75
Light	55
Total	$3,680
One-eighth	$460
(Assuming that the office occupies one room of average size in an eight-room house).	
Statement of capital cost allowance—furnishings and equipment	
Class 8—20%	
Undepreciated capital cost	
—January 1, 1982	$2,000
Purchase—electric typewriter	850
	2,850
Less proceeds of disposal of old typewriter	50
Undepreciated capital cost	
— December 31, 1982	2,800
Capital cost allowance for 1982	
—20% of 2,000	$400
— 20% of (850 - 50) / 2	80
	$480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Personal Service Corporations

In the past, executives and highly paid employees have

attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, —this corporation was used— to split the executive's or employee's income among his family members.

Initially, such corporations claimed the small business deduction and paid tax at an effective rate of 25%. Recent budget changes increased the rate to 33 1/3%.

It is now proposed to increase the combined federal and provincial tax rate on such incorporated individuals to an effective tax rate of approximately 50%. This is equivalent to the maximum marginal tax rate which the budget proposes to be applied to individuals.

To ensure that individuals who use such corporations do not retain any undue advantage through the corporation, the budget further proposes that the only deductions which will be allowed to such corporations will be the wages, salaries and other employment benefits paid to these incorporated individuals.

Fiscal Year

If a taxpayer carries on a business he may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferment of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1982. The income for the twelve months ending January 31, 1982 will not be reported by the taxpayer until he files his 1982 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1981. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248(1) "Fiscal period" «1»).

Accounting for professional income

Under the new Act the option of reporting income for professional services on a "cash" basis no longer prevails. Rather, the taxpayer must declare all such income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented; the date when the bill would have been presented if there were no delay in presenting it; or the date when payment is received; whichever is earliest, (Section 34 «215-216»). In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award being the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Scholarships, fellowships, bursaries and prizes.

Paragraph 56(1) (n) «312g» requires that the total of all amounts *received* during a year in respect of any or all of the above in excess of $500 must be included in income. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the $500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56(1)(o) «312h» and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the **primary purpose** is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, DNR's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The Department has taken the position that a taxpayer may not claim the travelling expenses of his spouse and children. However, this condition has not been uniformly applied by Revenue Canada, with the result that many taxpayers have been allowed to deduct the full family travelling expenses to and from the scene of research. Since it is unreasonable to expect a sabbaticant to leave his wife and family at home for extended periods of time, their travelling expenses are arguably a cost of carrying on the research and researchers may wish to include such costs in the claim, realizing they may not be allowed. Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researchers should keep a diary of all of his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment on funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years) from his fellowship, as well as the total amount of his research expenses from his research grant.

Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

On May 26, 1980 DNR issued IT-221R dealing with residency. The bulletin is applicable to individuals leaving Canada after May 26, 1980. It will not apply to an individual leaving Canada after that date to fulfill a written contract entered into by his employer prior to July 24, 1979 to provide services outside Canada. The effect of IT-221-R on teachers is that where a teacher is absent from Canada for less than 2 years, he will be presumed to have retained his residence status while abroad, unless he can clearly establish that he severed all residential ties on leaving Canada, and if there is no evidence that his return to Canada was foreseen at the time of his departure (i.e., by way of an employment contract). IT-221-R outlines the primary residential ties of an individual to be his dwelling place(s), his spouse and his dependants and personal property and social ties:

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants. "If a married individual leaves Canada, but his spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc...) or social ties (e.g. resident club memberships, etc....) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;
b) a seasonal residence in Canada;
c) professional or other memberships in Canada (on a resident basis); and
d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. One-half of the employee's overseas remuneration may be exempted from tax, (up to a maximum of $50,000 per annum). This applies to 1980 and subsequent taxation years to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. Quebec has introduced parallel legislation effective for 1982 and subsequent taxation years (up to a maximum of $55,000 per annum).

Research expenses

A university teacher who plans to carry on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the new guidelines in IT-221R as discussed above.

Sabbaticals—Residents of Canada—If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he will be taxed by Canada on his world income. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

Sabbaticals—Non-residents of Canada—Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, IT-75R2, paragraph 35 and is currently allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income (IT-171, paragraph 4). However, it has been proposed that non-residents be allowed to claim such personal exemptions only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. Subparagraph 115(2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

a) the work is performed outside Canada, and
b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094». A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, royalties and other passive income in nature, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be 5%, 10%, 15%, 20% or 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

Canadian departure tax

Persons giving up Canadian residency should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48(1) «242-247»). Exemptions and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns his home and rents it during his absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or 15%, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of his liability for income taxes on his rental income. (Paragraph 212(1) (d). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may elect under Section 216 to pay tax on his net rental income at marginal rates applicable to residents but without personal exemptions for himself or dependants. He may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at $10,000 on September 1, 1981 under a lease running from September 1, 1981 to August 31, 1982. He would be entitled to claim capital cost allowances of $2,000 (20% of $10,000) from rental income received during the period of September 1, 1981 to December 31, 1981. (Note that if the property had been converted after November 12, 1981, under the proposed draft regulations to the Act, the teacher would be limited in the year of conversion to one-half of the normal capital cost allowance of $2,000 or $1,000, since a deemed acquisition is considered to have occurred on the change in use). However, if the fair market value of the furnishings on August 31, 1982 turns out to be greater than $8,000 ($10,000 minus capital cost allowance of $2,000) then any excess of market value over $8,000 will be recuperated in 1982. If the fair market value should exceed $10,000 then taxable capital gains would also apply in 1982. The teacher will be entitled to no capital cost allowance for 1982 in any event since property was not in use as a business asset on December 31, 1982.

The above example assumes that the teacher had a cash profit of at least $2,000 during the period from September 1, 1981 to December 31, 1981. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

Also, subsection 45(2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in his years of non-residency, he will be able to defer any capital gains triggered when his rental property is eventually reconverted to be a personal use of property (see subsequent discussion on "Election under subsection 45(2) «284»" for further detail).

2. As an alternative to the procedure described above the non-resident may elect to file DNR Form NR6 which is a joint undertaking by the non-resident and his agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated *net* amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216(4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1982 Individual Income Tax Return).

Election under subsection 45(2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45(1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45(1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45(2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45(2) «284» election is not made any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45(2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be his principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250(1) «8» during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45(2) «284», all rent income (net of applicable expense *except capital cost allowance)* is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45(2) «284», in certain instances where the employee has moved as a result of his employer wishing him to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on a sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada; however, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(d) Non-residents may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his investments which, if judiciously selected, may result in less capital gains tax than he would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

International Tax Treaties

Canada is currently engaged in extensive tax treaty negotiations and, in some instances, renegotiations.

As of September 9, 1982, Canada has ratified and proclaimed in force tax treaties with 32 countries: Australia, Austria, Barbados, Belgium, Denmark, Dominican Republic, Finland, France, West Germany, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Malaysia, Morocco, Netherlands, New Zealand, Norway, Pakistan, Philippines, Romania, Singapore, South Africa, South Korea, Spain, Sweden, Switzerland, Trinidad and Tobago, United Kingdom and the United States. Revised or new treaties have been signed with 8 countries but will not be in force until ratified: Bangladesh, Cameroon, Greece, Liberia, Sri Lanka, Tunisia, United States and West Germany. Also, Canada is currently negotiating treaties with 35 other countries of which 7 are to replace West Germany. Also, Canada is currently negotiating treaties with 31 other countries of which 7 are to replace existing treaties with Denmark, Finland, Ireland, Netherlands, Norway, Sweden and Trinidad and Tobago.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provisions will modify the local laws.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on his world income although the

Canadian Income Tax Act gives him the right to deduct an amount from his Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax allowable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

However, the foreign tax credit on foreign income from property other than real property (e.g., interest, dividends) is limited to 15%. The excess of foreign taxes paid may be used as a deduction against taxable income.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115(2) (c) «1093d»). An exemption from Canadian tax in paragraph 115(2) (c) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R2, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a *resident* of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

Article 15: Dependent personal services — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and

b) the remuneration is paid by an employer who is not a resident of State 'B', and

c) the remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115(2) (b) and (b.1) «1093(b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

As of September 9, 1982 this reciprocal exemption still prevails only in Canada's treaties with 11 countries: Denmark, Finland, Germany, Ireland, Japan, the Netherlands, Norway, South Africa, Sweden, Trinidad and Tobago, and the United States.

Teachers visiting Canada from the foregoing countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he may apply for a refund of taxes paid on his teaching income and his Canada Pension Plan contributions, providing he meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from the United States, and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard since IT-68R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

The agreements with the eleven countries mentioned above, permit Canadians to teach temporarily in their territories for a period up to two years free of domestic taxes upon their teaching income. Professors planning to teach in any of these countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts him from income tax only in the foreign country and not necessarily in Canada. If he remains a resident of Canada he will be subject to Canadian income tax on his world income. However, if he becomes a non-resident, he will not be taxable by Canada on income from sources outside Canada. Whether he may remain tax-exempt in the treaty country after he becomes a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign Taxation

1. The United States

If a Canadian professor takes his sabbatical [illegible] in the United States and spends a period of ten months, a year or fifteen months there with the intention of returning to Canada, the U.S. Internal Revenue Service would normally regard him as a non-resident alien. He is so classified because he is regarded as 'one who comes to the United States for a definite purpose which in its nature may be promptly accomplished.' His income tax liability is limited to income from sources in the United States. If this income is "effectively connected with the conduct of a trade or business" in the U.S., it is taxable, after allowable deductions, at a graduated rate. Salary earned in the U.S. would constitute effectively connected income. All U.S. sources of income which are not effectively connected are subject to a flat U.S. rate of 30%, in general, which is reduced to 15% or less by the U.S.-Canada tax treaty.

A professor who plans to take his sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories he may exclude from income subject to U.S. tax the sabbatical salary paid to him by his Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

The above rules contained in U.S. Legislation are subject to overriding rules in the Canadian-U.S. Tax Convention:

Article VII — Compensation for personal services: The Convention provides that if a Canadian resident is present in the United States for a period not exceeding a total of 183 days in the taxation year, he is exempt from U.S. tax upon the compensation for service performed during that year in the United States if either of the following conditions is met:

a) compensation does not exceed $5,000 or

b) the compensation is received from a resident or corporation or other entity of Canada or from a Canadian permanent establishment of a U.S. enterprise.

Article VIIIA — Professors and teachers: The tax treaty also provides that a professor who is a resident of Canada and who temporarily visits the United States for the purpose of teaching for a period not exceeding two years at an educational institution in the United States is exempt from U.S. tax on his remuneration for teaching for such a period. It should be noted that the treaty refers to Canadian residents and therefore he who becomes a non-resident of Canada during his leave in the United States might prejudice his position.

Article IX — Students: Canadian students residing in the U.S. for the purpose of study shall not be taxable by the U.S. on remittances received by them from Canada for purposes of their maintenance or studies.

The foregoing rules are contained in the 1942 Convention between Canada and the U.S.A. A new convention was signed September 26, 1980 but it is expected it may undergo some changes and will not be ratified for a number of months, or even a matter of years.

Provisions of the new treaty of interest to teachers (which are unlikely to change materially):

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a. the remuneration is not more than $10,000 (U.S.) or [illegible] in the U.S. for [illegible] days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — A Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV — Professional services: (See Article 14 of the Model Convention above). Income earned in the U.K. by a *resident* of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a *non-resident* of Canada he shall not be taxed on his U.K. source income by Canada but will possibly be taxed thereon by the U.K.

Article XV — Dependent personal services: (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and,

b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and

c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII — Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX — Students: The provisions of Article 20 of the Model Convention apply (see above).

3. France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus, sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV — Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from *independent* professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income was taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provisions of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981, but will only be effective when ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of teachers visiting between Canada and Germany.

Article X — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

Article XI — Remuneration for personal services: profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Germany. They will not be taxed however if the Canadian resident is not in Germany for more than 183 days in the taxable year and either: (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed $3,000.

Article XIV — Professors and teachers: a teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident of Canada.

Article XV — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

Article XVI — Elimination of double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion). The two year teaching exemption has been removed.

5. India

Canada does not have an existing tax agreement with India but is in the process of negotiating one. It is expected that the treaty will generally follow the OECD Model and will not include the two year teaching exemption. Canadians visiting India will be taxed under Indian law alone until a treaty is signed and ratified.

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Residence is determined on the basis of a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregate period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregate period of 365 days or more and is in India in that previous year for 60 days or more.

If he is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he is considered resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a 'resident and not ordinarily resident' for the previous year includes: (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year; it therefore appears that foreign source income not remitted to India is not taxable in India. (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the taxpayer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous year includes only income from whatever source in India received or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise to him during the year.

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

Salary — Salary income is taxable when paid or due, which ever may be earlier; i.e. all salary advances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

Employment Benefits — Taxable benefits include rent-free accommodations, use of a car, and various other perquisites.

Exemptions — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him during his stay in India is exempt if the following conditions are satisfied:

(i) the foreign enterprise is not engaged in any trade or business in India;

(ii) his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and

(iii) such remuneration is not deducted from the income of the employer for India tax purposes.

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for himself, his spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Fred Gillespie, C.A., Touche Ross & Co., 90 Sparks Street, Ottawa, Ontario, K1P 5B4, with a copy to Richard Bellaire in the CAUT office. Mr. Gillespie will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the Touche Ross comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to the nearest Touche Ross office. Individuals should identify themselves at the local Touche Ross office as members of CAUT. Rates that CAUT has obtained for members are as follows:

Personnel	Experience	Hourly Rate
Tax Partner	more than 10 years	$110
Tax Manager	5 to 10 years	$ 90
Tax Supervisor	3 to 5 years	$ 65
Tax Senior	1 to 3 years	$ 45

The first draft of this guide is a revision of the CAUT Guide prepared in the past by Charles Hebdon. Subsequent revisions were done by Touche Ross.

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Hautes Etudes Commerciales (Montreal).

The revision of the French translation was done by Professor Drew.

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Dr. Derek C. Burke, Scientific Director, Allelix Inc.
6850 Goreway Drive, Mississauga, Ontario Canada L4V 1P1.

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CONFERENCE

Truthfulness in Medicine

A conference on Truthfulness in Medicine, jointly sponsored by the Faculty of Medicine and the Department of Philosophy, will be held at Queen's University May 13-15, 1983. Papers will be presented by Dr. Mary Josephine Flaherty (truthfulness in the relations between doctors, nurses and patients); Dr. Charles M. Culver (the professional obligations of physicians and the problem of disclosure); Prof. Tom L. Beauchamp (the ethical problems of lying, deceiving and withholding information); and Prof. Alan H. Goldman (the sources and extent of patients' rights to medical information). For information, write to: Truthfulness in Medicine Conference, c/o Department of Philosophy, Queen's University, Kingston, Ontario K7L 3N6, Canada.

THE UNIVERSITY OF MANITOBA

invites applications and nominations for the position of

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Dr. Terrence P. Hogan
Associate Vice-President (Academic)
Chairman, Advisory Committee for the
Dean of Continuing Education
Room 208 Administration Building
University of Manitoba
Winnipeg, Manitoba R3T 2N2

et la ratification d'un traité.

L'impôt sur le revenu se perçoit en Inde sur la base de la résidence en Inde. L'impôt se réfère aussi à une année d'imposition allant du 1er avril au 31 mars. L'impôt d'une année se fonde sur des critères de résidence et sur le revenu de l'année précédente.

Les règles actuelles de l'Inde classent les particuliers en trois grandes catégories: résidents; résidents qui ne sont pas de résidents habituels; non-résidents.

La résidence se détermine d'après la résidence physique l'année antérieure à l'année de cotisation. Un particulier est un résident l'année précédente si:

a) il a séjourné en Inde durant une période totale de 182 jours et plus l'année précédente;

b) il répond aux deux conditions suivantes:

(i) a maintenu ou fait maintenir pour lui un logement en Inde durant une période totale de 182 jours et plus l'année précédente; et

(ii) a séjourné en Inde durant 30 jours et plus cette année-là; ou

c) il a séjourné en Inde durant un total de 365 jours et plus pendant les quatre années antérieures à l'année précédente et s'y est trouvé durant 60 jours et plus pendant cette année précédente. S'il est un résident d'après les critères précédents mais n'a pas:

a) été un résident de l'Inde pendant neuf des dix années antérieures à l'année comptable, et b) durant les sept années antérieures à l'année comptable, séjourné en Inde un total de 730 jours et plus, il est alors considéré comme un résident qui n'est pas un résident habituel.

Le résident (c'est-à-dire celui qui est aussi un résident habituel) doit payer l'impôt sur tout le revenu de l'année précédente et provenant de n'importe quelle source intérieure et extérieure, mais le revenu imposable d'un "résident qui n'est pas un résident habituel" de l'année précédente comprend:

a) tout le revenu (autre que le revenu agricole d'origine indienne) reçu ou réputé reçu en Inde durant l'année comptable; il semble donc que le revenu de source étrangère non versé à l'Inde n'y est pas imposable;

b) le revenu qui, durant l'année comptable, a été acquis ou provient de l'extérieur de l'Inde d'une entreprise contrôlée en Inde, ou qui a été apporté en Inde ou reçu par le contribuable durant l'année comptable. Cela signifie que le revenu étranger acquis ou provenant de l'extérieur de l'Inde n'est pas imposable dans ce cas-ci, sauf s'il provient d'une entreprise contrôlée ou d'une profession établie en Inde.

Le revenu imposable d'une année précédente du non-résident comprend seulement le revenu de n'importe quelle source indienne reçu ou réputé reçu cette année-là par le résident ou en son nom.

La loi de l'impôt sur le revenu de l'Inde renferme des définitions spécifiques de ce qui est réputé constituer un revenu, un salaire et un avantage et renferme aussi des dispositions relatives aux déductions normales du salaire, d'autres exclusions, déductions et exemptions ainsi que des règles servant à déterminer le revenu imposable.

Les dispositions suivantes intéressent particulièrement les professeurs en séjour à l'étranger:

salaire: — Le revenu constitué d'un salaire est imposable lorsqu'il est payé ou dû, soit le fait qui survient le premier, c'est-à-dire que toutes les avances de salaire ainsi que les arrières de salaire et le salaire acquis même s'il n'est pas versé sont imposables.

avantages d'emploi — Les avantages imposables comprennent le logement gratuit, l'utilisation d'une voiture et divers autres avantages.

exemptions — Certains revenus sont exonérés d'impôt en Inde. Ils comprennent le revenu des employés des gouvernements et ambassades étrangers, des employés étrangers d'une institution philanthropique étrangère et de certains techniciens non résidents et non citoyens de l'Inde.

Sont aussi exonérés:

a) le revenu des employés étrangers d'une entreprise étrangère qui se trouvent temporairement en Inde. La rémunération reçue par un étranger en tant qu'employé d'une entreprise étrangère à l'égard de services rendus durant son séjour en Inde est exonérée s'il répond aux conditions suivantes:

(i) l'entreprise étrangère n'exerce pas en Inde une activité commerciale ou industrielle;

(ii) le séjour de l'employé en Inde l'année précédente n'a pas dépassé 90 jours; et

(iii) la rémunération n'est pas déduite du revenu de l'employeur aux fins de l'impôt indien;

b) les avantages de voyage de congé accordés aux citoyens et le passage accordé au non-citoyens.

Le prix du passage ou le passage gratuit accordé à un employé pour lui-même, son conjoint et ses enfants à l'occasion d'un voyage chez eux ou de la cessation du service ne sont pas imposables. En outre, le passage des enfants étrangers qui étudient à l'étranger et reviennent en vacances en Inde n'est pas imposable s'il est payé à titre d'avantage d'emploi.

Dernier mot

L'ACPU accueillera les demandes des associations locales et provinciales et de leurs membres touchant le financement de l'étude de nouveaux problèmes concernant l'impôt sur le revenu, appellent des éclaircissements relatifs à la pratique courante du Ministère du Revenu national et intéressent les employés des universités. Il faudrait adresser l'énoncé de ces problèmes et questions à: M. Fred Gillespie, C.A., Touche Ross & Co., 90, rue Sparks, Ottawa (Ontario), K1P 5B4, et en adresser aussi copie à M. Richard Bellaire, au bureau de l'ACPU. M. Gillespie conseillera régulièrement l'ACPU au sujet de ces problèmes et une décision relative au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Aux associations locales et provinciales seront ensuite envoyés les commentaires de Touche Ross et la décision touchant le financement de l'affaire.

Même si l'ACPU ne peut payer les consultations fiscales d'ordre individuel ni les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU) non plus que celles qui se rattachent à des questions étrangères au contexte universitaire, on peut s'adresser au plus proche bureau de Touche Ross. On est prié de s'identifier au bureau local de Touche Ross comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU de Touche Ross au bénéfice de ses membres est le suivant:

Echelon	Expérience	Prix horaire
Associé fiscal	plus de 10 ans	$110
Gérant fiscal	5 à 10 ans	$90
Surveillant fiscal	3 à 5 ans	$65
Conseiller fiscal	1 à 3 ans	$45

La première partie de ce guide est une révision du Guide préparé antérieurement par Charles Hebdon.

La révision a été faite par Touche Ross.

Les références à la loi de l'impôt du Québec ont été ajoutées ou corrigées par le professeur James Drew des Hautes Etudes Commerciales.

La révision de la traduction française a été faite par le professeur Drew.

RESPIRER LIBREMENT

Un programme individuel pour enfants souffrant d'asthme

Laissez la girafe à rayures bonbons, "l'inspecteur Legrand" et ses amis Michelle et Paul (deux enfants atteints d'asthme) amener votre enfant dans une aventure merveilleuse afin de trouver la solution pour "Respirer Librement". Pour obtenir un exemplaire du programme "Respirer Librement", un livre bien illustré et un disque d'exercices de respiration, communiquez avec votre Association Pulmonaire.

Gulf Commandite par GULF CANADA LIMITÉE

Votre Association pulmonaire "Le monde du Timbre de Noël"

Il devrait aussi retenir que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada.

Imposition étrangère

1. Etats-Unis

Si un professeur canadien prend son congé sabbatique aux Etats-Unis et passe dix mois, un an ou quinze mois dans ce pays tout en ayant l'intention de revenir au Canada, le Service du revenu intérieur des Etats-Unis le considère normalement comme un étranger non-résident, car il est défini comme "une personne venue aux Etats-Unis dans un but précis qui, de par sa nature, peut être atteint promptement". Ses obligations fiscales sont alors restreintes au revenu provenant de sources américaines. Si ce revenu est "effectivement rattaché à l'exercice d'un métier ou d'une activité industrielle ou commerciale" aux Etats-Unis, il est imposable, sauf déductions admissibles, à un taux progressif. Le salaire gagné aux Etats-Unis serait un revenu de cette nature. Tous les revenus de source américaine qui ne sont pas de cette nature sont soumis à un taux uniforme de 30%, en général, que le traité fiscal passé entre les Etats-Unis et le Canada réduit à 15%. Le professeur qui veut aller en congé sabbatique aux Etats-Unis pourra probablement se classer comme étudiant (visas "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel. Le professeur qui tombe dans ces catégories peut exclure de son revenu imposable aux Etats-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux Etats-Unis sera normalement assujettie à l'impôt américaine même si l'employeur se trouve à l'étranger.

Si un candidat à un grade dans une université des Etats-Unis reçoit une bourse, le montant de celle-ci peut être exclu du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail obligatoire est imposable à moins que tous les candidats au grade en question soient obligés de rendre des services similaires. Si le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux Etats-Unis est imposable dans la mesure où elle dépasse $300 par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de $300 n'est accordée que si la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des Etats-Unis, du gouvernement ou d'une institution gouvernementale des Etats-Unis, du gouvernement d'un Etat, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le *Mutual Educational and Cultural Exchange Act* de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels le montant total de la bourse devient imposable aux Etats-Unis. Ces dispositions de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine:

Article VII — rémunération des services personnels. La convention prévoit que, si un résident canadien séjourne aux Etats-Unis pendant une période ne dépassant pas 183 jours au cours d'une année fiscale, il n'a pas d'impôt à payer aux Etats-Unis pour la rémunération reçue à l'égard d'un travail accompli dans ce pays pendant l'année en cause, moyennant une des deux conditions suivantes:

a) la rémunération ne dépasse pas $5,000 ou

b) la rémunération provient d'un résident d'une société ou d'un autre organisme du Canada ou d'une succursale canadienne permanente d'une entreprise américaine.

Article VIII — professeurs et enseignants. Le traité fiscal prévoit aussi que le professeur qui est un résident du Canada et qui se trouve temporairement aux Etats-Unis pour enseigner dans une maison d'enseignement pendant une période ne dépassant pas deux ans, n'a pas à payer d'impôt américain pour la rémunération qu'il reçoit à l'égard de cet enseignement. Il faut remarquer que le traité fiscal vise les résidents canadiens et que, partant, celui qui devient non-résident du Canada durant son congé aux Etats-Unis risque de nuire à sa situation.

Article IX — étudiants. Les étudiants canadiens qui résident aux Etats-Unis afin d'étudier ne payent pas d'impôt américain sur les sommes qu'ils reçoivent du Canada pour leur entretien et leurs études.

Les règles suivantes figurent dans la Convention canado-américaine de 1942. Une nouvelle convention a été signée le 26 septembre 1980, mais on s'attend à ce qu'elle subisse peut-être certaines modifications et elle ne sera pas ratifiée avant un certain nombre de mois ou même d'années.

Dispositions du nouveau traité intéressant les professeurs (elles ne devraient pas beaucoup changer):

Article IV — résidence: suite de près l'Article 4 de la Convention modèle de l'O.C.D.E. Dans le cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels indépendants: ne sont imposés que dans le pays de résidence, sauf s'ils sont attribués à une base fixe réguliérement disponible dans l'autre pays.

Article XV — services personnels à titre de salarié: ne sont imposés que dans le pays de résidence, sauf s'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux Etats-Unis si:

a) la rémunération ne dépasse pas $10,000 (U.S.), ou

b) il ne séjourne pas aux Etats-Unis durant plus de 183 jours au cours de l'année et la rémuneration n'est pas payée par un employeur résident des Etats-Unis ou par l'entreprise, d'un employeur étranger, existant aux Etats-Unis.

Article XIX — service gouvernemental: le citoyen canadien ne paie pas l'impôt américain sur la rémuneration de services de nature gouvernementale si celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas si le gouvernement exerce effectivement une activité commerciale aux Etats-Unis.

Article XX — étudiants: voir l'Article 20 de la Convention modèle de l.O.C.D.E.

2. Royaume-Uni

Le nouveau traité intervenu entre le Canada et le Royaume-Uni a pris effet le 17 décembre 1980. Il suit essentiellement la Convention modèle de l'O.C.D.E. Certains des articles ont des effets rétroactifs à 1976, mais cela ne concerne aucun des articles dont il est question ci-après.

Article XIV — services professionnels: (Voir Article 14 de la Convention modèle ci-dessus.) Le revenu gagné au Royaume-Uni par un *résident* du Canada dans le cadre d'un contrat d'entreprise est sujet à l'impôt canadien, sauf si le visiteur a une base fixe au R.U. Si ce revenu est imposé par le R.U., le visiteur peut alors déduire un crédit d'impôt étranger de son impó canadien. Si le taux d'impôt du R.U. est plus élevé que le taux canadien, seulement le moindre des deux est admis comme crédit par le Canada. Si le visiteur devient *non-résident* du Canada, le Canada n'imposera pas son revenu de source britannique, mais le R.U. le fera peut-être.

Article XV — services personnels à titre de salarié: (voir Article 15 de la Convention modèle ci-dessus.) Si l'emploi est exercé au R.U. par un résident du Canada, le revenu peut être imposé au R.U. Cependant, le salaire de l'emploi continue d'être imposé au Canada seulement si les conditions suivantes existent:

a) le bénéficiaire est présent au R.U. durant au plus 183 jours *au cours de l'année civile*,

b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident du R.U. et

c) la rémunération n'est pas déduite des bénéfices d'un établissement permanent ou d'une base fixe que l'employeur posséde au R.U.

Article XVIII — service gouvernemental: (Voir Article 19 de la Convention modèle ci-dessus.) Le salaire payé par le Canada à une personne présente au R.U. seulement pour la prestation de services au R.U. dans l'exercice d'une fonction gouvernementale n'est imposable qu'au Canada.

Article XIX — étudiants: Les dispositions de l'Article 20 de la Convention modèle s'appliquent (voir ci-dessus).

3. France

La France impose le revenu mondial des personnes réputées être "domiciliées" résidant en France. A domicile français celui qui a sa demeure ou son domicile principal en France. La "demeure" est celle où vit normalement sa famille et son domicile principal se trouve probablement en France s'il est durant plus de 183 jours au cours de l'année d'imposition. Ainsi donc, les professeurs en congé sabbatique en France durant une année peuvent être assujettis à l'impôt français sur leur revenu mondial, sous réserve des modalités de la Convention fiscale canado-française.

La Convention fiscale canado-française (1975) suit en substance la Convention modèle de l'O.C.D.E.

Article IV — domicile fiscal: voir l'Article 4 de la Convention modèle qui précéde.

Article XIV — services professionnels: l'Article est presque identique à l'Article 14 de la Convention modèle. Le revenue tiré par un résident du Canada de services professionnels indépendants assurés en France n'est imposé qu'au Canada, sauf si l'intéressé agit à partir d'une base fixe, en France, qui lui est régulièrement disponible.

Article XV — services personnels à titre de salarié: le *salaire* gagné en France par une résident du Canada peut être imposé par la France sauf si l'intéressé séjourne en France durant au plus 183 jours de l'année civile et si a) la rémunération ne dépasse pas le plus élevé de 2,500 dollars canadiens et 10,000 francs français ou b) la rémunération est payée par un employeur ou pour le compte d'un employeur non résident de France et la rémuneration n'est pas versée par un établissement permanent ou une base fixe dont dispose l'employeur en France.

Article XIX — services gouvernementaux: l'Article suit de prés la Convention modèle: En général, les résidents du Canada qui assurent des services gouvernementaux en France pour le compte du Canada ne sont imposés que par le Canada.

Article XX — étudiants: les Canadiens qui séjournent en France dans le seul but d'étudier ou de parfaire leur formation ne payent pas d'impôt en France sur les fonds d'entretien ou d'études reçus de sources extérieures à la France, qu'ils demeurent résidents du Canada ou qu'ils deviennent non-résidents.

Article XXIII — élimination de la double imposition: le visiteur canadien en France peut être assujetti à l'impôt de France ou du Canada, mais il bénéficie d'un dégrévement. Le Canada adn et l'impôt à payer en France en déduction de l'impôt à payer au Canada à l'égard du revenu concerné, sous réserve des régles canadiennes normales qui limitent la déduction à l'impôt canadien sur le revenu.

La France exempte généralement de l'impôt français le revenu qui, à cause du traité, est imposé au Canada. Les dividendes, l'intérêt et certains autres types de revenu de source canadienne sont imposés en France, mais l'impôt canadien payé bénéficie d'un crédit. Les impôts à payer à la France sont calculés aux taux qui s'appliqueraît si tout le revenu était imposé.

Ainsi donc, le salaire sabbatique, les subventions de recherche et les bourses de recherche et d'études de source canadienne devraient être exemptés en France à cause de leur imposition au Canada. Les Canadiens de retour d'un congé sabbatique en France disent n'avoir eu à payer l'impôt français que s'ils ont touché des revenus de source française. La France, semble-t-il, pourrait peut-être imposer des revenus de source canadienne tels que les dividendes et l'intérêt si l'intéressé a une demeure ou son domicile principal en France comme il est indiqué ci-dessus. Si le Canada et la France imposent tous deux un contribuable à titre de résident du pays, les règles de l'Article IV de la convention doivent servir à déterminer le pays dont il faut le considérer comme résident.

4. Allemagne de l'Ouest

Le Canadien présent en Allemagne durant plus de 183 jours au cours d'une année d'imposition peut être considéré comme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiscal canado-allemand.

Un traité révisé a été signé le 17 juillet 1981, mais il ne prendra effet qu'une fois ratifié. Le traité de 1956 demeurera, en vigueur jusque-là et les dispositions suivantes régleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.

Article X — service gouvernemental: les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces.

Article XI — rémunération de services personnels: les bénéfices provenant d'une profession ou le revenu provenant d'un emploi et gagnés par un Canadien peuvent être imposés en Allemagne si les activités en cause s'exercent en Allemagne. Ils ne le sont pas, cependant, si le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année d'imposition et si: a) il est payé par un résident canadien qui en défraie le coût, ou b) la rémunération ne dépasse pas $3,000.

Article XIV — professeurs et enseignants: le professeur du Canada est exempté de l'impôt allemand sur la rémunération de son enseignement dans une maison d'enseignement allemande s'il la reçoit au cours d'une période de résidence temporaire d'au plus deux ans. Il n'est pas nécessaire qu'il demeure un résident du Canada.

Article XV — étudiants: un étudiant à plein temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.

Article XVI — élimination de la double imposition: le Canada permet de déduire l'impôt allemand sur le revenu de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de source canadienne imposé au Canada. Ainsi donc, le salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposés en Allemagne, mais il est accordé un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le Modèle de l'O.C.D.E. presque mot à mot quant aux points intéressant les professeurs. (Voir commentaires précédents.) L'exemption de deux ans concernant l'enseignement est disparue.

5. Inde

Le Canada n'a pas signé d'accord fiscal avec l'Inde, mais il est en train d'en négocier un. Le traité devrait généralement suivre le modèle de l'O.C.D.E. et ne comprendra pas l'exemption de deux ans quant à l'enseignement. Les Canadiens en visite en Inde seront imposés sous le régime de la loi indienne seulement jusqu'à la signature

que, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou être réputé être un résident du Canada, selon le paragraphe 250(1), durant les années où la propriété est louée pour pouvoir la désigner comme constituant sa résidence principale durant ces années. Durant la période visée par l'option du paragraphe 45(2) «284», tout le revenu locatif (net des dépenses applicables, sauf *l'amortissement du coût en capital*) est imposable.

L'article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option du paragraphe 45(2) «284» dans certains cas où l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée *Goins en capital et jour de l'évaluation* peut s'obtenir de Revenu Canada, Impôt.

Résumé des avantages du statut de non-résident

Comme il est indiqué plus haut, le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangères de non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux maxima applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Les non-résidents peuvent désenregistrer leurs régimes d'épargne-retraite enregistrés canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents. (Il se peut, cependant, que le nouveau traité en cours de négociation supprime cet avantage.)

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, s'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner l'impact des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux Canadiens de faire des recherches dans les pays concernés sans payer d'impôt étranger sur les subventions et les salaires sabbatiques. Certains des pays exemptent aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent examinent certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

Traités fiscaux internationaux

Le Canada est en train de négocier et, dans certains cas, de renégocier des accords fiscaux.

Au 9 septembre 1982, le Canada avait ratifié et proclamé en vigueur des traités fiscaux signés avec 32 pays: Australie, Autriche, Barbade, Belgique, Danemark, République dominicaine, Finlande, France, Allemagne de l'Ouest, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Malaisie, Maroc, Pays-Bas, Nouvelle-Zélande, Norvège, Pakistan, Philippines, Roumanie, Singapour, Afrique du Sud, Corée du Sud, Espagne, Suède, Suisse, Trinidad et Tobago, Royaume-Uni et Etats-Unis. Le Canada a signé avec huit pays des traités révisés ou nouveaux qui, cependant, ne prendront effet qu'à leur ratification: Allemagne de l'Ouest, Bangladesh, Cameroun, Etats-Unis, Grèce, Libéria, Sri Lanka et Tunisie. Le Canada est aussi en train de négocier des traités avec 35 autres pays; sept de ces traités doivent remplacer des traités passés avec le Danemark, la Finlande, l'Irlande, les Pays-Bas, la Norvège, la Suède et Trinidad et Tobago.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui déterminent lequel des Etats contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent d'habitude un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un Canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de n'importe quel pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité modifient la législation locale.

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt même s'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens un montant à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égale à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien n'est imposé qu'une seule fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger. Cependant, le crédit d'impôt étranger à l'égard du revenu étranger provenant de biens autres que des biens immeubles (par exemple, intérêt, dividendes) est limité à 15%. L'excédent d'impôts étrangers payés peut se déduire du revenu imposable.

Imposition au Canada du salaire lors d'un congé sabbatique

Comme il est dit plus haut, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger moins de deux ans (IT-221R). Même si le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique s'il lui est versé par une université canadienne (alinéa 115(2) c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (alinéa 115(2) e)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R2, paragraphe 3.)

Convention modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme internationalement reconnue. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une Convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a récemment renégociés, suivent ce modèle.

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque Etat contractant détermineront le sens à attacher à l'expression "résident" aux fins de l'impôt sur le revenu au sein de l'Etat. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un Etat uniquement parce qu'elle a un revenu provenant de sources de cet Etat ou un capital qui s'y trouve situé.

Si une personne est classée comme résident des deux Etats contractants, divers critères président à la détermination de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile habituel et la nationalité. Si ces critères ne suffisent pas, les deux Etats trancheront la question d'un commun accord.

Article 14: services personnels indépendants — Le revenu allant à un *résident* de l'Etat A à l'égard de services professionnels ou autres services personnels indépendants n'est imposable que dans l'Etat A, sauf si le résident dispose d'une base fixe qui lui est régulièrement disponible dans l'Etat B. Dans ce dernier cas, l'Etat B peut imposer le revenu comme étant attribuable à cette base fixe. L'expression "base fixe" n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un "centre d'activité d'un caractère fixe ou permanent qui doit être régulièrement à la disposition de celui qui exerce les activités". En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la "base fixe". Les "services professionnels" comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales indépendantes ainsi que les activités indépendantes des médecins et autres "praticiens et techniciens".

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'Etat A à l'égard d'un emploi est imposable seulement dans l'Etat A, sauf si l'emploi s'exerce dans l'Etat B, auquel cas l'Etat B peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'Etat A gagné dans l'Etat B est imposable seulement dans l'Etat A si:

a) le bénéficiaire est présent dans l'Etat B durant une période n'excédant pas 183 jours au cours de l'année financière;

b) la rémunération est payée par un employeur qui n'est pas un résident de l'Etat B; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'Etat B.

Article 19: service gouvernemental — Les salaires payés par l'Etat A aux résidents présents dans l'Etat B à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'Etat A. Si ces services sont assurés par des nationaux de l'Etat B ou par des personnes qui ne sont pas devenues des résidents de l'Etat B seulement pour assurer les services, les salaires ne sont imposés que dans l'Etat B.

Article 20: étudiants — L'étudiant résident de l'Etat A qui se rend dans l'Etat B pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à l'Etat B, peu importe qu'il demeure un résident de l'Etat A ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un Etat qui pratique l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres prescriptions de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les Etats contractants, les visiteurs ayant à se familiariser un peu avec les lois et les pratiques fiscales locales. Cependant, les conséquences pratiques, si le Modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant ratifié un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'Article 15. En outre, si le modèle de l'O.C.D.E. est suivi, les subventions de recherche et les bourses de recherche et d'études de source canadienne reçues à l'étranger par un Canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore considéré comme résident du Canada ou conformément aux alinéas 116(2) b) et b.1) «1093 b) et c)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunération professorale

La Convention modèle ne renferme plus la disposition par laquelle un Etat permettra aux résidents d'une autre Etat d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des Finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

Au 9 septembre 1982, cette exemption réciproque ne figurait encore que dans les traités du Canada avec onze pays: le Danemark, la Finlande, l'Allemagne, l'Irlande, le Japon, les Pays-Bas, la Norvège, l'Afrique du Sud, la Suède, Trinidad et Tobago, et les Etats-Unis.

Les professeurs de ces pays au Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. A la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissable à l'exemption du traité applicable. A cause de la phraséologie particulière des traités fiscaux en cause, les visiteurs des Etats-Unis et de Finlande peuvent séjourner au-delà de la limite de deux ans et avoir droit à l'exemption à condition de ne pas enseigner durant plus des deux années (IT-68R, alinéa 3). Les affaires fiscales entendues depuis la publication du Bulletin IT-68R en 1975 mettent en doute qu'on ne puisse enseigner plus de deux ans.

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des Etats contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les accords passés avec les onze pays susmentionnés donnent aux Canadiens deux ans sans que leur revenu professoral soit assujetti à l'impôt local. Les professeurs qui projettent d'enseigner dans l'un de ces pays devraient s'informer s'ils peuvent être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption le cas échéant.

Le Canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. S'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, s'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront s'il peut demeurer exempt de l'impôt dans le pays signataire du traité après être devenu non-résident du Canada. Le professeur canadien devrait à coup sûr voir ce qu'il en est avant de contracter des engagements.

associations en tant que résident, etc.)."

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale,

b) d'une résidence saisonnière au Canada,

c) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident), et

d) des paiements d'allocation familiales.

Exemption relative à l'emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six moins consécutifs peuvent être partiellement exonérés de l'impôt. La moitié de la rémunération outre-mer de l'employé peut être exonérée (jusqu'à un maximum de $50,000 par année). Cela s'applique aux années d'imposition 1980 et suivantes pour ce qui est des personnes employées dans des travaux de construction, d'installation, d'agriculture ou de génie intéressant l'exploration et la mise en valeur ou autres activités prescrites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition.

Le Québec a adopté une disposition parallèle à l'égard des années d'imposition 1982 et suivantes (jusqu'à un maximum de $55,000 par année).

Frais de recherche

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel déterminé par les nouvelles directives du Bulletin IT-221R indiquées ci-dessus.

Congés sabbatiques — Résidents du Canada — Si le professeur en congé sabbatique demeure un résident du Canada aux fins du fisc, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé par le Canada sur son revenu mondial. S'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous "Subventions de perfectionnement" ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour couvrir ses frais de recherche.

Congés sabbatiques — Non-résidents du Canada Les non-résidents sont assujettis à l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont: a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déclaration d'impôt sur le revenu des particuliers à l'égard du revenu compris dans la catégorie a) ci-dessus (IT-75R2, alinéa 35) et il a droit aux exemptions personnelles accordées aux résidents dans la proportion de son revenu canadien par rapport à son revenu mondial (IT-171, alinéa 4). Cependant, il a été proposé de ne permettre aux non-résidents de bénéficier de ces exemptions personnelles que si l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. Le sous-alinéa 115(2)(e)(i), cependant, prévoit une exemption dans certains cas où le revenu de source canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada si:

a) le travail s'accomplit en dehors du Canada, et

b) le revenu est soumis à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur.

Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-après. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. Si le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. S'il obtient le statut de non-résident, il n'est taxable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à une crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'article 115 «1087-1094». Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que si le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent passer par une université canadienne et servent à couvrir les frais de déplacement et à maintenir le salaire du professeur.

Si le professeur obtient le statut de non-résident, la "source" des fonds servant à payer son salaire est déterminante. Si les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable si elle passent par une université canadienne.

Revenu de placements au Canada des non-résidents

Sauf quelques légères exceptions, les dividendes, intérêts, loyers, redevances et autres revenus passifs de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux sont de 5%, 10%, 15%, 20% ou 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques et autres institutions qui lui versent de tels revenus et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impôt. Il peut lui être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt de départ canadien

Il faut que les personnes qui abandonnent la résidence canadienne sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur certains placements et autres biens en immobilisations qu'elles sont réputées avoir disposé immédiatement avant leur départ du Canada (paragraphe 48(1) «242-247». Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenus de location canadiens

Non-résidents

Si un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes: 1(a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25% (ou 15% en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (alinéa 212(1)(d)). (La loi de l'imposition du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

1(b) Le non-résident peut opter, en vertu de l'article 216, de payer l'impôt sur son revenu locatif net aux taux maxima applicables aux résidents, mais sans exemptions personnelles pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années consécutives à la fin de chaque année d'imposition où les loyers sont reçus. Les taux maxima de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêt hypothécaire, commissions d'agents, amortissement des articles d'ameublement, etc.) Si l'impôt sur le revenu net après déduction des frais est inférieur aux 15% ou 25% déjà retenus sur les loyers bruts, un remboursement peut alors être demandé.

L'amortissement du coût en capital de la résidence ne devrait pas se déduire parce qu'il sera récupéré à la réoccupation des lieux et rendra aussi la résidence assujettie à l'impôt sur les gains de capital. L'amortissement du coût en capital des meubles et de l'équipement peut à coup sûr se déduire des loyers si le propriétaire est confiant qu'une dépréciation selon le montant déduit va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande des articles d'ameublement au moment où ils ont été convertis de biens d'usage personnel en biens locatifs. A la fin de chaque année, l'amortissement du coût en capital est déduite du solde de la classe et l'amortissement déduit l'année suivante est de 20% de ce nouveau solde. (Voir l'exemple de la déduction de l'amortissement du coût en capital des meubles et de l'équipement sous "Revenu d'une entreprise ou d'honoraires professionnels", ci-dessus.)

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles d'ameublement valant $10,000 le 1er septembre 1981 en vertu d'un bail allant du 1er septembre 1981 au 31 août 1982. Il peut déduire un amortissement du coût en capital de $2,000 (20% de $10,000) du revenu en loyer reçu durant la période du 1er septembre 1981 au 31 décembre 1981. (Note: en vertu des règlements qu'il est proposé d'adopter, si l'immeuble a été converti après le 12 novembre 1981, le professeur n'aura droit qu'à la moitié de l'amortissement normal du coût en capital de $2,000, soit $1,000, parce qu'il y a une acquisition présumée due au changement d'usage.) Cependant, si la juste valeur marchande des articles d'ameublement le 31 août 1982 revient à plus de $8,000 ($10,000 moins un amortissement du coût en capital de $2,000), le montant dont la valeur marchande dépasse $8,000 sera récupéré en 1981. Si la juste valeur marchande dépasse $10,000, il y a alors aussi un gain de capital imposable en 1982. Le professeur n'a pas droit à un amortissement du coût en capital à l'égard de 1982 de toute façon, puisque le bien n'est pas utilisé comme bien commercial le 31 décembre 1982.

L'exemple ci-dessus suppose que le professeur a réalisé un bénéfice monétaire d'au moins $2,000 du 1er septembre 1981 au 31 décembre 1981. Dans la plupart des cas, il n'est pas possible de créer une perte en déduisant un amortissement du coût en capital des articles d'ameublement ou de l'immeuble. En outre, le paragraphe 45(2) «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même s'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra différer les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (voir, pour de plus amples détails, "Options au titre du paragraphe 45(2) «284»" ci-dessous).

2) Au lieu de recourir à cette méthode, le non-résident peut produire une formule NR6, par laquelle lui et son agent s'engagent conjointement à produire une déclaration d'impôt dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15%) du revenu estimatif net, provenant du loyer avant de déduire l'amortissement du coût en capital. Le solde, s'il en est, devra être payé au moment de la production de la déclaration d'impôt.

Un engagement distinct est exigé pour chaque année d'imposition. (Paragraphe 216(4).

Revenu de location canadien des résidents

Le contribuable qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir l'annexe 7 de la Déclaration d'impôt sur le revenu des particuliers de 1982).

Option au titre du paragraphe 45(2) «284» — Quand une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, suivant le paragraphe 45(1), «281», avoir cédé la propriété à sa juste valeur marchande. Normalement, cela ne suscite pas de problème parce que le gain qui en résulte est habituellement exonéré puisque la maison constituait la résidence principale du contribuable. (Selon le paragraphe 45(1) «281», le contribuable est aussi réputé avoir réacquis la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'amortissement du coût en capital du coût réputé de réacquisition de la résidence.) Cependant, le contribuable peut, en vertu du paragraphe 45(2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements d'usage, c'est-à-dire lors du départ et du retour à la maison. Si le contribuable n'utilise pas le choix prévu au paragraphe 45(2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de la disposition présumée à la juste valeur marchande au début et à la fin de la période de location.

Le choix fait au titre du paragraphe 45(2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement initial. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf si l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même s'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'appli-

un montant minimum de $75. par mois est présumé être pour usage personnel. La formule indiquée ci-dessus, cependant, vaut pour l'impôt fédéral sur le revenu des particuliers résident au Québec.

Revenu d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas échéant, un état de son revenu et de ses dépenses d'entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin la formule T2032—Etat des revenus et des dépenses—fournie par les bureaux de district de l'impôt. L'état peut couvrir une année d'imposition se terminant le 31 décembre ou à toute autre date, au choix du contribuable. (Voir "Année financiére", ci-aprés.)

Voici un exemple:

Etat des revenus pour l'année terminée le 31 décembre 1982

Revenus—honoraires professionnels gagnés	$4,000
Dépenses	
Bureau (voir ci-dessous)	$450
Papeterie et fournitures	50
Livres et périodiques	200
Cotisations professionnelles	60
Automobile (voir ci-dessus)	480
Amortissement du coût en capital-articles d'ameublement (voir ci-dessous)	480
Total	$1,730
Revenu professionnel net	$2,270

Etat des frais de bureau

Taxes foncières	$1,000
Intérêt sur hypothèque	1,600
Assurance	200
Chauffage	600
Téléphone	150
Eau	75
Eclairage	55
Total	$3,680
Un huitième	460

(à supposer que le bureau occupe une piéce de grandeur moyenne dans une maison de huit piéces)

Etat de l'amortissement — meubles et équipement.

Catégorie 8-20%

Fraction non amortie d'un coût en capital 1er janvier 1982	$2,000
Achat—machine à écrire électrique	850
	2,850
Moins produit de la cession de la vieille machine à écrire	50
Fraction non amortie du coût en capital 31 décembre 1982	2,800
Amortissement du coût en capital de 1982	
—20% de 2,000	$ 400
—20% de (850-50)/2	80
	$ 480

L'amortissement n'est déduit qu'à l'égard des meubles et de l'équipement. Aucun amortissement n'est déduit pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital éventuel à la vente de la propriété ou à sa conversion à un usage personnel.

Sociétés de services personnels

Dans le passé, les dirigeants et employés hautement rémunérés d'entreprises ont cherché à réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre leurs proches.

Au début, ces sociétés bénéficiaient de la déduction accordée aux petites entreprises et étaient imposées au taux effectif de 25%. Les modifications récentes apportées par le budget ont accru le taux à 33-1/3%.

Il est maintenant proposé d'augmenter le taux fédéral et provincial combiné afférent aux contribuables en cause à un taux effectif d'environ 50%. C'est l'équivalent du taux maximum le plus élevé que le budget propose d'appliquer aux particuliers.

Afin que les intéressés ne conservent pas un avantage indu le budget propose, en outre, de permettre aux sociétés de ne déduire que les salaires et autres avantages d'emploi allant aux intéressés.

Année financière

Le contribuable qui dirige un entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui permet de différer le paiement d'impôt sur le revenu. Ainsi, par exemple, supposons que l'année financiére d'une entreprise individuelle se termine le 31 janvier 1982. Le revenu des douze mois terminés le 31 janvier 1982 ne sera pas déclaré avant que le contribuable remette sa déclaration de 1982 même si les 11¦2 en ont été gagnés en 1981. Une fois que le contribuable a choisi une année financiére, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (paragraphe 248(1) "Exercice financier" «1»).

Comptabilisation du revenu professionnel

Selon la nouvelle loi, le contribuable n'a plus le choix, en ce qui concerne ses services professionnels, de déclarer ses revenus selon la méthode de comptabilité de caisse. Il doit, plutôt, les déclarer l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Un paiement pour services rendus est réputé survenir à la premiére des dates suivantes: la date de présentation de la facture, la date où la facture aurait été présentée s'il n'y avait pas eu de délai indu, ou la date où le paiement a été reçu (article 34) «215-216». Dans certains cas, le contribuable peut déduire des sommes à recevoir une provision pour créances douteuses ou mauvaises ou pour des biens ou services non encore rendus (alinéas 20(1)(l), (m) et (n) «140, 150, 153»).

Bourses d'études, de recherche et d'entretien, prix et subventions de recherche

La loi de l'impôt sur le revenu ne définit pas les expressions "bourses de perfectionnement", "bourses d'entretien", "bourses d'études", "prix" et "subventions de recherche". Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministére et indique comment il en voit le traitement fiscal en vertu de la loi. Le nom donné à une subvention particuliére n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée "bourse de perfectionnement" peut se classer comme "subvention de recherche" aux fins de l'impôt (IT-75R2, alinéa 17).

Prix, bourses d'étude, de perfectionnement et d'entretien

L'alinéa 56(1) (n) «312g» exige d'inclure dans le revenu toutes les sommes *reçues* durant une année provenant d'une ou de l'ensemble des sources mentionnées dans le titre, sauf la premiére tranche de $500. Lorsque le bénéficiaire reçoit $500 et plus deux années de suite, la déduction de $500 s'applique chaque année, ce qui vaut une déduction totale de $1,000.

Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Il est rappelé aux professeurs et étudiants que les frais de déménagement et de garde d'enfants peuvent, dans certains cas, se déduire de ce genre de revenus (articles 62 et 63) «347-356».

Subventions de recherche

Comme il est dit ci-dessus, les bourses reçues dans une année ne donnent droit qu'à la déduction de $500 (alinéa 56(1) (n) «312g» (IT-75R2, alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les dépenses de recherche déductibles (alinéa 56(1) (o) «312h» et la déduction de $500 ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, engagés pendant que le chercheur poursuivait ses travaux hors de son lieu habituel de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut se considérer comme une subvention de recherche. Si l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est considérée comme une bourse et les dépenses ne sont pas déductibles. Si, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est considérée comme une subvention de recherche. Le Bulletin IT-75R2 stipule, lorsqu'il y a double objectif, que la subvention est traitée comme une subvention de recherche, si l'objectif premier est la recherche (comme il est expliqué ci-dessus). S'il est difficile d'établir un objectif premier, le ministére aura pour politique de laisser déterminer la fin premiére de la subvention par l'organisme subventionnaire: l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il réside temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs connexes à ses travaux (IT-75R2, alinéa 29). Selon le ministére, le contribuable ne peut déduire les frais de déplacement de son conjoint et de ses enfants. Cependant, comme on ne saurait s'attendre à ce que le professeur en congé sabbatique laisse sa femme et sa famille chez lui durant de longues périodes, on peut soutenir que leurs frais de déplacement constituent des frais connexes aux recherches et les chercheurs voudront peut-être déduire ces frais, sachant bien que cela leur sera peut-être refusé. Ceux qui sont en congé sabbatique au Canada même devraient s'enquérir de leur droit éventuel de déduire les frais de déplacement et de garde d'enfants. Sont à déduire les frais d'hôtel déboursés pendant la recherche d'un logement plus permanent, de même que toutes autres dépenses directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous autres frais pertinents autres que d'ordre personnel ou de subsistance. Les dépenses de nature capitale peuvent se déduire (IT-75R2, alinéa 31).

Il n'est pas nécessaire de présenter des reçus pour les frais de recherche avec la déclaration. Le ministére, cependant, peut exiger la présentation d'une comptabilité à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses dépenses admissibles et, si possible, garder les piéces justificatives.

Normalement, les dépenses effectuées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déduites. Font exception les dépenses survenant l'année antérieure à réception de la subvention et avant notification de l'attribution de celle-ci (IT-75R2, alinéa 30).

Même si les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles du salaire reçu durant un congé sabbatique ni d'une bourse de recherche, sauf, bien entendu, si la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme subvention de recherche et ne bénéficie que de la déduction de $500, peu importe la somme de frais de recherche effectivement engagée. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter de payer de l'impôt sur les fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu d'un salaire. Seul le montant dépassant les frais de recherche admissibles est imposé. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent la procédure à suivre, laquelle devrait intervenir avant le commencement du congé sabbatique. (Voir "Congés sabbatiques", ci-aprés).

Il y a lieu de noter que le bénéficiaire d'une bourse de perfectionnement et d'une subvention de recherche peut déduire $500 (ou $1,000 si les paiements couvrent deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

Congés sabbatiques

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Les sections suivantes du Guide traitent de certains problémes fiscaux d'ordre étranger.

Résidence

Le 26 mai 1980, le ministére du revenu national a publié le Bulletin IT-221R relatif à la résidence. Le bulletin s'applique aux personnes qui quittent le Canada aprés le 26 mai 1980. Il ne s'applique pas à celles qui quittent le Canada aprés cette date pour exécuter un contrat écrit passé par son employeur avant le 24 juillet 1979 aux fins d'assurer des services à l'étranger. En vertu du Bulletin IT-221R, le professeur absent du Canada durant moins de deux ans est présumé avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf s'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et si rien n'indique qu'il prévoyait à son départ du Canada y revenir (c'est-à-dire du fait d'un contrat d'emploi). Selon le Bulletin IT-221R, les liens de résidence principaux d'une personne sont son appartement ou ses logements, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — "Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a des liens de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de résilier le bail avec un délai trés court (moins de trois mois), sera généralement considéré n'avoir pas rompu ses liens de résidence avec le Canada."

Conjoint et personnes à charge — "Si une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, régle générale, que cette personne est demeurée résidente du Canada au cours de son absence."

Biens personnels et liens sociaux — "Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada aprés son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des

plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne à votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) si vous vous rapprochez au moins 25 milles plus près de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de recherche, subventions de recherche, etc.) et seulement dans la mesure où ce revenu est déclaré dans votre déclaration d'impôt.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement post-secondaire peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études et de recherche, de subventions de recherche, etc.

Si vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y travailler ou exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

l) *les frais de garde d'enfants* sont normalement déduits par la mère seulement, mais le pére peut y avoir droit dans certaines circonstances. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles s'ils répondent aux règles prescrites et s'inscrivent dans les limites spécifées. Les frais doivent être engagés pour permettre d'occuper un emploi, d'exercer une activité commerciale ou d'effectuer des recherches ou des travaux semblables à l'égard desquels l'intéressé a reçu une subvention.

Les frais doivent être encourus dans le but d'assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a engagés et payés. Cependant, les Canadiens en service à l'étranger dans les forces armées, aux fins de programmes d'aide et à des postes diplomatiques sont considérés comme des résidents du Canada aux fins de l'impôt (paragraphe 250(1)). Ces parents, et d'autres réputés, par la loi de l'impôt sur le revenu, être des résidents du Canada l'année où les frais de garde de leurs enfants sont engagés dans des pays étrangers, peuvent déduire des frais de garde d'enfants sur la même base que le contribuable qui réside effectivement au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant problablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes du paragraphe 250(1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont encourus au Canada. (Voir Résidence, ci-après, et voir la brochure *Frais de garde d'enfants* de Rev. Can. Imp.)

m) *le régime d'épargne-actions (REA) (résidents du Québec seulement)*

Un particulier résident au Québec le dernier jour de l'année d'imposition peut réduire son revenu imposable, pour les fins de l'impôt du Québec seulement, du coût des actions admissibles achetées durant l'année pour un régime d'épargne-actions (REA). La déduction permise sera généralement le moindre du coût des actions ou 20% du revenu gagné, moins les contributions à un régime enregistré de pensions (REP), un régime enregistré d'épargne-retraite (REER) et à un régime enregistré d'épargne-logement (REEL). Toutefois, le total des contributions à ces quatre régimes ne peut excéder $15,000. Ainsi un professeur dont le revenu est de $40,000 et qui contribue $3,500 à un REP et à un REER peut investir $4,500 dans un REA, soit 20% de $40,000 moins $3,500. Une caractéristique particulièrement intéressante est qu'il y a une écnonomie permanente d'impôt si les actions sont conservées au moins deux ans dans ce régime. Les actions seront admissibles si elles répondent à certaines caractéristiques, et si elles sont émises par certaines sociétés admissibles. Enfin, les certificats d'actions doivent être remis directement à un courtier qui en aura la garde.

Déductions du revenu d'entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les dépenses engagées pour gagner ce revenu, à condition que ces dépenses soient raisonnables, ne soient pas des dépenses de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire ne soient pas une dépense de capital. Les dépenses admissibles sont déductibles l'année où elles sont engagées, sauf si leur comptabilisation normale oblige à les déduire une année plus tard (par exemple, honoraires, assurance, etc. payés d'avance) ou si la loi de l'impôt sur le revenu exige qu'elles soient différées (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la photocopie et les salaires d'employés à temps partiel figurent parmi les postes de dépenses les plus fréquents pour les professeurs. Ceux-ci doivent être en mesure de justifier sur demande ces dépenses.

Depuis le 1er janvier 1980, le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense réponde aux critères normaux. Antérieurement, le contribuable ne pouvait payer un salaire à son conjoint que par l'intermédiaire d'une société.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau

Si le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de la maison. Dans le cas d'une maison de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitiéme de tous les frais afférents à la maison.

Les frais d'entretien du bureau peuvent comprendre une part raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'amortissement du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommandé, si aucune modification majeure n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:

a) l'amortissement du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage si sa valeur n'a pas diminué. Dans les conditions inflationnistes actuelles, il est fort improbable que sa valeur baisse, ce qui annulerait l'avantage gagné en déduisant l'amortissement;

b) le contribuable qui déduit l'amortissement peut réaliser un gain de capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa maison ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains de capital en vertu de la règle de la résidence principale sera maintenue si le contribuable s'abstient de déduire l'amortissement. (Voir IT-120R2, alinéas 35, 36 et 37). Le budget du 12 novembre 1981 propose que, dans le cas des gains d'aprés 1981, seulement une résidence par couple marié soit admissible à l'exemption de la résidence principale.

Si des modifications majeures ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractére plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital éventuel, peu importe qu'il y ait déduction ou non de l'amortissement du coût en capital (IT-120R2, alinéa 38).

L'amortissement du coût en capital du mobilier et de l'équipement peut se déduire sans hésitation si le contribuable est confiant qu'une dépréciation au montant déduit se produise au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Le taux est de 20% (classe 8) et s'applique à la juste valeur marchande au moment de la conversion à un usage d'entreprise ou au prix coûtant s'il y a eu acquisition directement à des fins d'entreprise. Au terme de chaque année, l'amortissement du coût en capital est déduit du solde en capital des biens, et l'amortissement déduit à l'égard de l'année suivante est de 20% du solde restant, qui est appelé "fraction non amortie du coût en capital". Voir l'exemple suivant:

Sauf dans de certains cas, il est proposé que les biens acquis après le 12 novembre 1981 ne soient admissibles qu'à la moitié du taux normal applicable à la classe particuliére d'amortissement du coût en capital l'année d'acquisition.

Frais d'automobile

Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie pour fins personnelles. Pour déduire ces dépenses, il faut pouvoir en connaître le total et la part qui peut raisonnablement être imputée aux fins de l'entreprise. Sur demande, le contribuable doit être en mesure d'établir à la satisfaction du fisc que les dépenses mentionnées sont admissibles. Il doit pouvoir produire les pièces justificatives relatives aux frais d'automobile déclarés et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. A noter que l'utilisation d'une automobile pour affaires n'inclut pas le trajet entre la maison et le bureau ni entre le bureau et la maison, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). Si le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les dépenses d'utilisation comprennent: essence, huile, réparations, fournitures, pneus, stationnement, lavages, permis, frais de financement et assurance.

Sous réserve de la règle d'une demi-année mentionnée ci-dessus, on peut aussi déduire des frais d'amortissement, au taux de 30% de la fraction non amortie du coût en capital des biens de la catégorie, soit le coût initial moins l'amortissement accumulé. Au Québec, les frais d'amortissement sont limités à 1/5 de l'amortissement auquel aurait droit le contribuable s'il utilisait l'automobile uniquement pour fins d'affaires. Le taux d'amortissement sera donc généralement réduit à 6%. Enfin, au Québec, le coût en capital maximum admissible est de $12,000.

Il faut tenir compte des déplacements et calculer le coût par kilomètre parcouru (en divisant le coût total par le total de kilomètres). Ce coût du kilomètre peut ensuite être appliqué au nombre de kilométres parcourus pour affaires.

Si le contribuable a échangé sa voiture contre une neuve au cours de l'année, il doit ajouter le prix d'achat de la nouvelle au solde non amorti ou au coût en capital non amorti de la vieille voiture. Pour calculer l'amortissement du coût en capital de l'année d'acquisition, le contribuable calcule d'abord l'amortissement du coût en capital du solde non amorti au début de l'année et y ajoute l'amortissement du coût en capital de la moitié du coût d'acquisition moins le produit de la cession intervenue au cours de l'année.

En l'absence d'acquisitions l'année suivante, l'amortissement du coût en capital se calcule de la façon normale sur le solde du coût en capital non amorti à la fin de l'année d'imposition.

Voici un exemple:

Voiture achetée en 1979 au prix de	$5,000
Amortissement de 1979 —30% de $5,000	1,500
Fraction non amortie du coût en capital —31 décembre 1979	3,500
Amortissement de 1980 —30% de $3,500	1,050
Fraction non amortie du coût en capital —31 décembre 1980	2,450
Amortissement de 1981 —30% de $2,450	735
Fraction non amortie du coût en capital —31 décembre 1981	1,715

En 1982, le contribuable a échangé cette voiture contre une neuve au prix de $8,500. Il a payé $5,000 comptant et a obtenu $3,500 pour la reprise. Pour déterminer le nouvel amortissement du coût en capital, il faut établir deux catégories distinctes, soit une pour la vieille voiture et une pour la nouvelle, comme il suit:

1re voiture

Amortissement du coût en capital de 1982 —30% de $1,715	$ 515

2e voiture

Amortissement du coût en capital de 1982 —30% de $\frac{(8,500-3,500)}{2}$	750
	$1,265

Le coût en capital non amorti au début de 1983 serait: $5,450 ($1,715 plus $8,500, moins $3,500 et moins $1,265).

Un résumé de ces renseignements peut s'inscrire sur l'annexe 8 de la déclaration des particuliers. Le relevé des frais d'automobile de 1982 pourrait être comme suit:

Frais d'utilisation	
Essence	$2,000
Lavages	45
Stationnement	40
Réparations	150
Permis	45
Assurance	400
Frais de financement	300
	$2,980
Amortissement —30% de $6,715	$1,265
Total	$4,245

Kilométres parcourus	
Vieille voiture — lecture de l'odomètre à la vente	64,000
—lecture de l'odomètre le 1er janvier 1982	48,000
Kilomètres—vieille voiture	16,000
Nouvelle voiture—lecture de l'odomètre le 31 décembre 1982	10,000
Total des kilomètres—deux voitures, pour l'année	26,000
Coût du kilomètre—16c. (4,245 ÷ 26,000)	

Utilisation totale des voitures pour affaires au cours de l'année:

3,000 km

Déduction de frais d'automobile—$480 (3,000 x .16)

Au Québec, certains frais fixes comme les frais de financement, le permis et les assurances ne sont plus déductibles pour ce qui est de l'impôt sur le revenu provincial. Parmi les frais d'utilisation (essence, réparations)

administratif, il sera beaucoup plus facile ainsi au professeur de les déclarer comme revenu d'entreprise, bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution extérieure, ferait bien de se faire payer directement par cette dernière. Si la rémunération passe par la paye de l'université et est déclarée sur la formule T4 «TP4», il y aura peut-être de la difficulté à convaincre le bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures si le revenu est payé par la voie des comptes à payer après réception d'une facture de sa part ou déclaré sur la formule T4A «TP4A». De nombreuses universités le font sur demande.

De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de dépenses. Le professeur, par exemple, qui maintient un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les dépenses du bureau. (Voir Frais de bureau, ci-dessous.)

Toutefois, étant donné qu'aucun impôt n'aura été déduit à la source sur ses revenus, il ne doit pas perdre de vue qu'il lui faudra régler ses comptes avec le fisc au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit déduit à la source sur au moins les trois quarts du "revenu net" (pour une année d'imposition) du contribuable, ce dernier est tenu de faire des versements trimestriels. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du "revenu net".) (Paragraphe 156(1) «1026»).

Déductions du revenu d'un emploi

L'article 8 «59-79» énumère les dépenses qui peuvent se déduire du revenu. Le paragraphe 8(2) «59» stipule qu'aucune autre déduction n'est permise en dehors de celles autorisées par l'article 8. Par contre, toutes les dépenses raisonnables encourues pour gagner un revenu d'entreprise ou des honoraires professionnels peuvent se déduire aux fins de l'impôt sur le revenu, sauf les dépenses de capital, qui sont généralement amortissables. Les dépenses qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

a) *dépenses relatives à un emploi* — déduction permise à tous les employés, sauf les membres du conseil d'administration d'une société, jusqu'à concurrence de 3% du revenu d'un emploi ou d'une limite de $500 (alinéa 8(1) (a) «60»).

b) *frais d'avocats* — l'employé peut déduire les frais d'avocats qu'il a déboursés pour se faire payer son salaire, par un employeur ou un ancien employeur (alinéa 8(1) (b) «77»).

c) *caisse d'échange de professeurs* — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de $250, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (alinéa 8(1) (d) «79»).

d) *frais de déplacement* — déboursés par l'employé.

i) qui doit habituellement exercer les fonctions de sa charge en dehors du lieu de l'entreprise de son employeur ou dans différents lieux, et

ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et s'il n'a pas reçu une allocation pour frais de déplacement.

Des cas de cette nature pourraient se réaliser lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campus de la même université ou du même employeur à ses frais (alinéa 8(1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles.

S'il y a utilisation d'une automobile, l'intérêt et l'amortissement du coût en capital peuvent être inclus dans les frais de déplacement (alinéa 8(1) (j) «64»). (IT-272) (Voir "Frais d'automobile" ci-après).

Au Québec, les intérêts payés sur un emprunt fait pour l'achat d'une automobile sont déductibles si celle-ci est *uniquement utilisée dans l'accomplissement de ses fonctions*. Par conséquent, l'intérêt versé pour une automobile utilisée à des fins professionnelles et personnelles n'est pas déductible. Cela ne vaut que pour l'impôt sur le revenu provincial des résidents du Québec, et non pour leur impôt sur le revenu fédéral.

Puisqu'une automobile sert habituellement aussi pour un usage personnel, les intérêts deviennent donc non-déductibles.

e) *cotisations et autres frais professionnels*

i) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf si le paiement des cotisations est nécessaire pour maintenir un statut professionnel reconnu par la loi. Si l'adhésion constitue une dépense nécessaire au gain d'un revenu d'entreprise ou professionnel, les cotisations en sont déductibles (sous-alinéa 8(1) (i) (i) «68a»).

iii) le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, si ces dépenses doivent être assumées par l'employé en vertu de son contrat d'emploi (alinéa 8(1) (i); sous-alinéas (ii) et (iii) «78»).

f) *primes d'assurance-chômage* (alinéa 8 (l) (k) «70a»).

g) *cotisations ou Régime de pensions du Canada ou ou Régime de rentes du Québec* (alinéa 8(1) (L) «70b»).

h) *cotisations à un régime enregistré de pension* (REP) — jusqu'à $3,500 par année ($5,500 au Québec) à l'égard des services courants, si l'employeur retient les cotisations (alinéa 8(1) (m) «70R, 71»). Si la cotisation contractuelle de l'employé au régime est inférieure à $3,500 ($5,500 au Québec), la différence peut se composer en tout ou en partie de cotisations volontaires, si le régime l'autorise.

Indépendamment de ce qui précède, le professeur peut, si son régime le permet, verser des cotisations volontaires additionnelles d'au plus $3,500 par année ($5,500 au Québec) à l'égard des services antérieurs (sous-alinéa 8(1) (m) (ii) «71»). Le professeur employé par Sa Majesté ou un organisme exonéré tel qu'une université bénéficie de ce privilège s'il compte au moins une année de service admissible antérieur chez l'employeur courant ou chez un employeur précédent, si le régime de pension enregistré de l'employeur courant reconnaît le service chez un employeur précédent (sous-alinéa 8(7) «73»).

En d'autres termes, le professeur peut verser jusqu'à $7,000 par année ($11,000 au Québec) à son régime enregistré de pension.

i) *cotisations à un régime enregistré d'épargne-retraite*. (RERR) un professeur peut aussi souscrire à un régime enregistré d'épargne-retraite. Les cotisations sont déductibles jusqu'à concurrence du moins élevé des deux montants suivants: 20% du revenu gagné ou $3,500 moins le montant de ses cotisations au régime enregistré de pension de son employeur, y compris les cotisations à l'égard des services courants et antérieurs. Si elle a été versée dans les 60 jours suivants le 31 décembre, la cotisation au RERR peut se traiter comme si elle avait été versée l'année précédente, auquel cas sa déductibilité dépendra des cotisations de cette année au REP.

Le professeur qui verse au moins $3,500 à son REP (à l'égard des services actuels ou des services passés ou des deux) ne peut déduire aucune cotisation versée à un RERR. Il peut encore, cependant, déduire les cotisations au REP jusqu'à concurrence de $7,000 comme il est dit plus haut, même s'il contribue à un RERR.

Si vous versez une cotisation pour un RERR et ne pouvez déduire la cotisation l'année du versement ou l'année précédente parce que, par exemple, vous avez versé $3,500 et plus à un REP, vous pouvez obtenir le remboursement de l'excédent de cotisation de l'émetteur du régime. Vous devriez vous procurer la formule T3012 à votre bureau de district local à cette fin. L'année où vous recevez un remboursement de l'excédent, le montant reçu doit normalement figurer dans votre revenu et est imposable. Le remboursement, cependant, ne sera pas imposé s'il est reçu avant la fin de l'année où est reçu l'avis de cotisation qui rejette la déduction.

Supposons, par exemple, que vous versez $1,000 à un RERR en janvier 1982, montant que vous ne pouvez déduire en 1981 ni en 1982, et que, en 1983, l'avis de cotisation à l'égard de votre déclaration d'impôt de 1982 "rejette" la déduction de $1,000 (vous n'avez peut-être même pas déduit ce montant parce que vous saviez qu'il n'était pas déductible). Le remboursement des $1,000 doit être reçu avant la fin de 1984 pour être exempt d'impôt.

Si la cotisation à un RERR dépasse $5,500 au cours d'une année, le remboursement de l'excédent est pleinement imposable. D'autre part, si l'excédent est laissé dans le régime, un impôt de 1% par mois est perçu à titre de pénalité sur l'excédent jusqu'à son remboursement.

Dans le cas de l'employé non admissible au régime de son employeur, la limite de la cotisation à un RERR est le montant le moins élevé de 20% du revenu gagné ou $5,500 (paragraphe 146(5) «922»). Le contribuable peut déduire les cotisations à un régime enregistré d'épargne-retraite au nom de son conjoint. En pareil cas, les limites précitées s'appliquent au total des cotisations aux deux RERR. (paragraphe 146(5.1) «923»).

Dans le passé, certains contribuables ont versé des fonds déductibles à un RERR de leur conjoint qui était immédiatement désenregistré, ce qui faisait passer les fonds dans le revenu du conjoint. En vertu de modifications subséquentes, les cotisations à un régime du conjoint déduites l'année courante et les deux années précédentes doivent être ajoutées au revenu du cotisant si elles sont retirées au cours de l'année, (paragraphes 146(8.3), (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»).

La déductibilité de l'intérêt payé sur les fonds empruntés pour cotiser à un régime enregistré de pensions (REP) et à un régime de participation différée aux bénéfices (RPDB) sera supprimée à l'égard des prêts obtenus après le 12 novembre 1981. Le contribuable qui a versé ses propres économies à ces régimes ne sera pas touché.

Il est proposé que, à compter de 1983, l'intérêt payé sur des prêts consentis avant le budget et utilisés dans ces régimes d'épargne soit soumis aux nouvelles règles générales relatives à la déductibilité de l'intérêt — la déduction d'intérêt se limitera au montant du revenu de placements du contribuable; cependant des dispositions transitoires permettront des déductions d'au plus 2/3 de l'ensemble du revenu en 1983 et 1/3 en 1984. Afin d'atténuer l'effet de ces nouvelles dispositions relatives aux prêts consentis avant le budget, le contribuable peut inclure dans son revenu de placements toutes les sommes reçues après 1982 d'un RERR, d'un REP ou d'un CRVI jusqu'à concurrence des frais d'intérêt restreints payés à l'égard de prêts utilisés dans ces régimes d'épargne.

Pour l'année 1982 et les années subséquentes, il est proposé de permettre au contribuable de transférer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite à un régime enregistré d'épargne-retraite de son conjoint ou ex-conjoint dont il vit séparé si un tribunal ordonne de partager le régime entre les conjoints à ou après la rupture du mariage, sauf s'ils cessent de vivre séparés dans les douze mois de la date de l'ordonnance.

Jusqu'à récemment, le contribuable qui approchait de la retraite avait deux choix quant aux fonds d'un RERR: convertir le solde en rente viagère avant son 71e anniversaire, ou retirer les fonds avant ce moment et payer immédiatement l'impôt sur ces fonds. Ces règles, modifiées en 1978, offrent maintenant au moins deux autres choix.

Maintenant, après 60 ans et avant la fin de l'année où vous atteindrez 71 ans, vous pourrez retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre RERR en choisissant une des options ou une combination des options suivantes:

—une rente viagère,

—une rente à terme fixe allant jusqu'à l'âge de 90 ans, ou

—un nouveau régime, appelé Fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements jusqu'à l'âge de 90 ans.

Le nombre d'années, dans le cas des deux derniers choix, peut, à votre gré, se fonder plutôt sur l'âge de votre conjoint pour que les paiements de la rente à terme fixe ou du FERR puissent s'étaler sur la période allant jusqu'à l'année où le plus jeune atteindra 90 ans.

Un article intitulé *L'impôt sur le revenu et la personne âgée* et publié par l'ACPU peut s'obtenir sur demande de l'ACPU et de l'UAPUO. L'article porte sur un certain nombre de questions d'impôt sur le revenu d'intérêt particulier pour les personnes qui approchent de l'âge de la retraite ou l'ont atteint.

j) *cotisations à un régime enregistré d'épargne-logement (REEL)*. Le contribuable qui n'est pas propriétaire peut verser à un REEL jusqu'à $1,000 par an et un maximum global de $10,000. La durée d'un REEL ne peut dépasser 20 ans. Le participant doit être résident canadien et ne peut avoir qu'un régime au cours de sa vie, mais il peut transférer son régime d'un établissement à un autre. Les cotisations sont déductibles du revenu et les gains du fonds ne sont pas imposables.

Pour être déductibles durant l'année, les cotisations doivent avoir été versées le ou avant le 31 décembre. Aucune cotisation ne peut se déduire à l'égard d'une année si, au cours de cette année et de l'année immédiatement précédente, vous ou votre conjoint avez qui vous habitiez durant cette période étiez propriétaires d'une maison que vous occupiez ou si vous étiez propriétaires, en totalité ou en partie, d'un autre immeuble résidentiel.

Les retraits ne sont pas imposés s'ils servent à l'achat d'une maison occupée par le propriétaire, contrairement au cas du RERR où l'impôt est simplement différé. Si les fonds provenant d'un REEL ne sont pas utilisés à leur fin envisagée, le contribuable devra les ajouter à son revenu (article 146.2 «936-961.1»). L'intérêt sur l'argent emprunté et affecté à un REEL n'est pas déductible aux fins de l'impôt sur le revenu. Dans le cas des résidents du Québec, la déduction annuelle de $1,000 à l'égard de la cotisation à un REEL cessera après 1982 aux fins de l'impôt sur le revenu du Québec. Après 1982, le participant à un régime pourra continuer d'accumuler des fonds dans le but d'acheter plus tard une maison. Si l'avoir du REEL est utilisé en 1982 pour acheter une maison neuve, le Québec permettra une déduction additionnelle spéciale égale au double de la cotisation de 1982 au REEL.

k) *les frais de déménagement* ne sont déductibles que du revenu du nouvel emploi et seulement si le contribuable s'est rapproché d'au moins 25 milles du nouveau lieu de travail. Les frais peuvent comprendre: le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, si le contribuable et son conjoint ont vendu leur ancienne résidence par suite de leur déménagement (alinéa 62(3) «350»). Il existe une limite de 15 jours en ce qui concerne le logement et les repas. (Voir la brochure "Frais de déménagement" de Rev. Can. Imp., l'IT 178R2 et la formule T1-D.)

Si les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut se reporter et se déduire du revenu de cette nature l'année suivante.

Selon la règle générale, ne sont admissibles que les déménagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Si vous changez de résidence pour faire des études à

GUIDE DE L'IMPOT SUR LE REVENU 1982 A.C.P.U.

Notes préliminaires

1. Toutes les références se rapportent à la loi de l'impôt sur le revenu, sauf indication contraire.
2. Les chiffres entre crochets 'français' (« ») renvoient aux articles correspondants de la loi d'imposition du Québec.
3. Pour raisons d'ordre constitutionnel, le Québec ne retient pas d'impôt sur le revenu locatif ou autre des non-résidents; il n'existe donc pas d'articles correspondants dans la loi d'imposition du Québec.
4. Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'article 488 de la loi d'imposition du Québec et le Règlement d'application 448R1 donnent effet au Québec aux principes inscrits dnas les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.
5. Référence est faite aux bulletins d'interprétation (qui ne sont pas techniquement obligatoires pour le gouvernement, mais qui seront problablement suivis par ce dernier) publiés par Revenu Canada, (Impôt), selon le numéro de publication du ministère, soit par exemple "IT-221R".
6. Les modifications envisagées par les Exposés budgétaires des 12 novembre 1981 et 28 juin 1982 ont été incorporées au texte du présent Guide fiscal, mais le lecteur doit retenir que le Parlement n'a pas encore adopté ces modifications et qu'elles seront peut-être modifiées dans une certaine mesure avant de prendre effet.

Conséquences fiscales de la distinction entre revenu tiré d'un emploi et revenu tiré d'une entreprise.

La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du "revenu", mais l'article 3 «28» indique les règles essentielles servant à calculer le revenu du contribuable au cours d'une année d'imposition. La loi distingue entre les diverses sources de revenu. Pour la majorité des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession.

Le revenu d'un emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (articles 5 et 6 «32-33, 36-46»). L'article 8 «59-79» indique les dépenses déductibles du revenu d'un emploi. Les déductions permises du revenu d'un emploi sont expressément limitées à celles indiquées dans cet article (paragraphe 8(2) «59»).

Le revenu d'une entreprise (article 9 «80-82») comprend toute rémunération reçue par un professeur pour services professionnels rendus en vertu d'un "contrat d'entreprise".

Le professeur peut avoir avantage à tenir compte de la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'un emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes dépenses raisonnables engagées pour gagner ce revenu, sauf les dépenses de nature capitale. L'amortissement du coût en capital est d'ordinaire déductible du revenu d'une entreprise sous la forme d'amortissement du coût en capital.

Revenu d'un emploi

Le salaire reçu par le professeur en rémunération de ses fonctions professorales et administratives est normalement classé comme revenu d'un emploi. À ce revenu doivent s'ajouter les avantages sociaux qui constituent une rémunération additionnelle ou supplémentaire d'un emploi. En général, ces avantages ne sont pas des paiements en argent.

Le Bulletin d'interprétation IT-470 énumère les avantages sociaux les plus fréquents et indique si la valeur doit, ou non, en être comprise dans le revenu de l'employé. L'IT-470 remplace le Bulletin d'interprétation IT-71R précédent et vaut pour 1981 et les années subséquentes. Un communiqué spécial modifiant certains paragraphes de l'IT-470 et applicable à compter du 1er janvier 1982 a paru le 22 février 1982. Il est à noter que l'IT-71R vaut encore pour 1980 et les années d'imposition précédentes.

On peut obtenir de l'ACPU ou de l'UAPUO des études sur les implications fiscales des Régimes d'assurance-salaire (incapacité de longue durée) en particulier et sur les avantages sociaux en général.

Voici des exemples d'avantages sociaux *qui doivent être ajoutés au revenu* d'un emploi pour l'année 1982 et les années subséquentes:

a) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;
b) les allocations pour frais personnels ou de subsistance reçues de l'employeur;
c) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. En ce qui concerne 1982 et les années subséquentes, il a été proposé d'augmenter les frais pour droit d'usage d'une automobile de 1% à 2% par mois du coût d'origine dans le cas des automobiles appartenant à l'employeur et de 1/3 à 2/3 du coût de location annuel quant aux automobiles louées par ce dernier. Une certaine réduction peut être autorisée si l'usage personnel est inférieur à 12,000 kilométres par année. Il est aussi proposé que la partie personnelle des frais d'utilisation soit un avantage calculé à part d'après le nombre de kilométres d'utilisation personnelle.
d) les indemnités reçues pour perte de salaire d'un régime d'assurance-maladie ou invalidité auquel l'université contribue (consulter l'étude susmentionnée et l'IT-428 pour de plus amples détails);
e) la partie d'une prime payée par l'université pour une assurance collective temporaire sur la vie dépassant $25,000;
f) l'intérêt présumé sur des prêts sans intérêt ou à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances après 1978. Avant 1982, l'intérêt sur les prêts domiciliaires d'au plus $50,000 était considéré comme un avantage non imposable. Il est proposé de supprimer cette exemption, sauf pour les prêts consentis avant le 13 novembre 1981, l'exemption étant de $40,000 en 1982 et de $20,000 en 1983 (article 80.4). Le Québec n'a jamais exempté les prêts domiciliaires.
g) remise de droits de scolarité assurée par une maison d'enseignement à ses employés (sauf si l'employé a suivi le cours au profit de son employeur) ou à leurs enfants. Il s'agit d'une modification apportée à la règle indiquée précédemment par l'IT-71R.

Voici des exemples d'avantages sociaux *non imposables:*

a) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics ou particuliers;
b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit ou moyennant un prix nominal;
c) les cotisations de l'employeur à un régime privé de soins de santé, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime;
d) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;
e) la valeur du stationnement gratuit assuré aux employés;
f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;
g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. (Voir l'étude susmentionnée pour de plus amples détails.)
h) les laissez-passer de transport, sauf ceux des lignes aériennes si la place a été confirmée;
i) les indemnités de cessation d'emploi-dans le cas des employés qui quittent leur emploi après le 12 novembre 1981, toutes les indemnités de cessation d'emploi sont incluses dans le revenu. Avant cette modification, les sommes dépassant six mois de salaire étaient souvent considérées comme des dommages-intérêts non imposables.

Revenu d'une entreprise

De nombreux professeurs travaillent à titre d'entrepreneurs indépendants pour une université ou pour d'autres institutions en vertu d'un *contrat d'entreprise*, qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire normal, le professeur peut tirer des revenus de droits d'auteur, de consultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont habituellement considérés comme revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les dépenses admissibles; il ne peut, cependant, en soustraire la déduction de $500 pour dépenses relatives à un emploi.

En plus d'exercer des charges professorales ordinaires, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent de déterminer s'il existe un contrat de travail (contrat d'emploi) ou un contrat d'entreprise (contrat d'affaires). Revenu Canada récemment appuyé par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout si des matières sont enseignées dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'études normal.

Dans certains cas, cependant, des cours ne valant pas de crédits peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à prouver l'existence d'un contrat d'entreprise pour l'enseignement des cours ne valant pas de crédits:

a) Il y a généralement *contrat de travail (emploi)* lorsque la personne pour qui les services sont exécutés a le droit de déterminer la somme, la nature et l'orientation du travail à faire et la façon de l'accomplir. Il y a *contrat d'entreprise (non-emploi)* lorsque l'intéressé est engagé pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'après le Bulletin d'interprétation IT-312, alinéa 4).
b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux dépenses qu'il peut effectuer pour fournir les services sont clairement définies dans un contrat officiel ou dans un échange de correspondance.
c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.
d) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut être utile aussi d'examiner les quatre critères appliqués par les tribunaux dans certaines affaires récentes touchant la question du travail à son propre compte. Ces critères sont: 1. le contrôle; 2. l'intégration; 3. la réalité économique; et 4. le résultat spécifique. La Chronique fiscale du bulletin de décembre 1980 de l'ACPU renferme des détails sur ces critères.

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Si une université rémunère de tels services sur présentation d'une facture ou déclare ce revenu sur une formule T4A «TP4A» plutôt que sur la formule T4 «TP4», cela signifie que l'université ne considère pas ces paiements comme revenu d'entreprise. En outre, l'université ne devrait pas déduire de ces paiements l'impôt sur le revenu ni les cotisations au RPC/RRQ ou à l'assurance-chômage. Du point de vue